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College of Agriculture
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Berkeley, California

RURAL TAX DELINQUENCIES IN CALIFORNIA

A summary of the data collected by the Federal Civil Works Administration (Project -- Federal F. 6, State S.L.F. 119) under the supervision of the Bureau of Agricultural Economics, United States Department of Agriculture, and the Giannini Foundation of Agricultural Economics.

by

George M. Peterson
State Project Director

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Farm Finance Form 1
USDA–BAE

FARM REAL ESTATE TAX DELINQUENCY

LEGAL DESCRIPTION OF PROPERTY	Section	Township	Range

(Owner's name)

(Owner's address)

Are there buildings on the property?

Yes ☐ No ☐ No record ☐

Card number _____

State _____

County _____

Minor civil division _____

Type of property _____

YEAR	ACRES	Assessed valuation of real estate (land and buildings)	DELINQUENCY OF GENERAL TAXES					DELINQUENCY OF SPECIAL ASSESSMENTS			Abatement, write-down, or other reduction allowed on delinquencies	Supplementary data (see instructions)
			Taxes levied during the year	Penalties and interest on taxes levied during the year		Delinquency of taxes levied in former years		Special assessments levied during the year *	Penalties and interest on special assessments levied during the year	Delinquency of special assessments levied in former years		
				First installment	Second installment or total	Amount (see instructions)	Other record of former delinquencies					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1933												
1932												
1931												
1930												
1929												
1928												

* Do not take a record of delinquent "hail tax", as it is neither a "general tax" nor a "special assessment."

If there are buildings on the property, give the assessed valuation of improvements (buildings) in most recent year of delinquency, $_____

Check the kind of special assessments recorded as delinquent: Road and bridge district _____; drainage and levy district _____; irrigation district _____; forest fire protection district _____; other _____

Remarks: _____ Initials of record taker _____

U. S. GOVERNMENT PRINTING OFFICE: 1933 8—8453

Farm Finance Form 2
USDA–BAE

FARM REAL ESTATE TAX SALE AND TAX DEED

Legal description of property	Section	Township	Range

(Owner's name)

(Owner's address)

Are there buildings on the property?

Yes ☐ No ☐ No record ☐

Card number _____

State _____

County _____

Minor civil division _____

Type of property _____

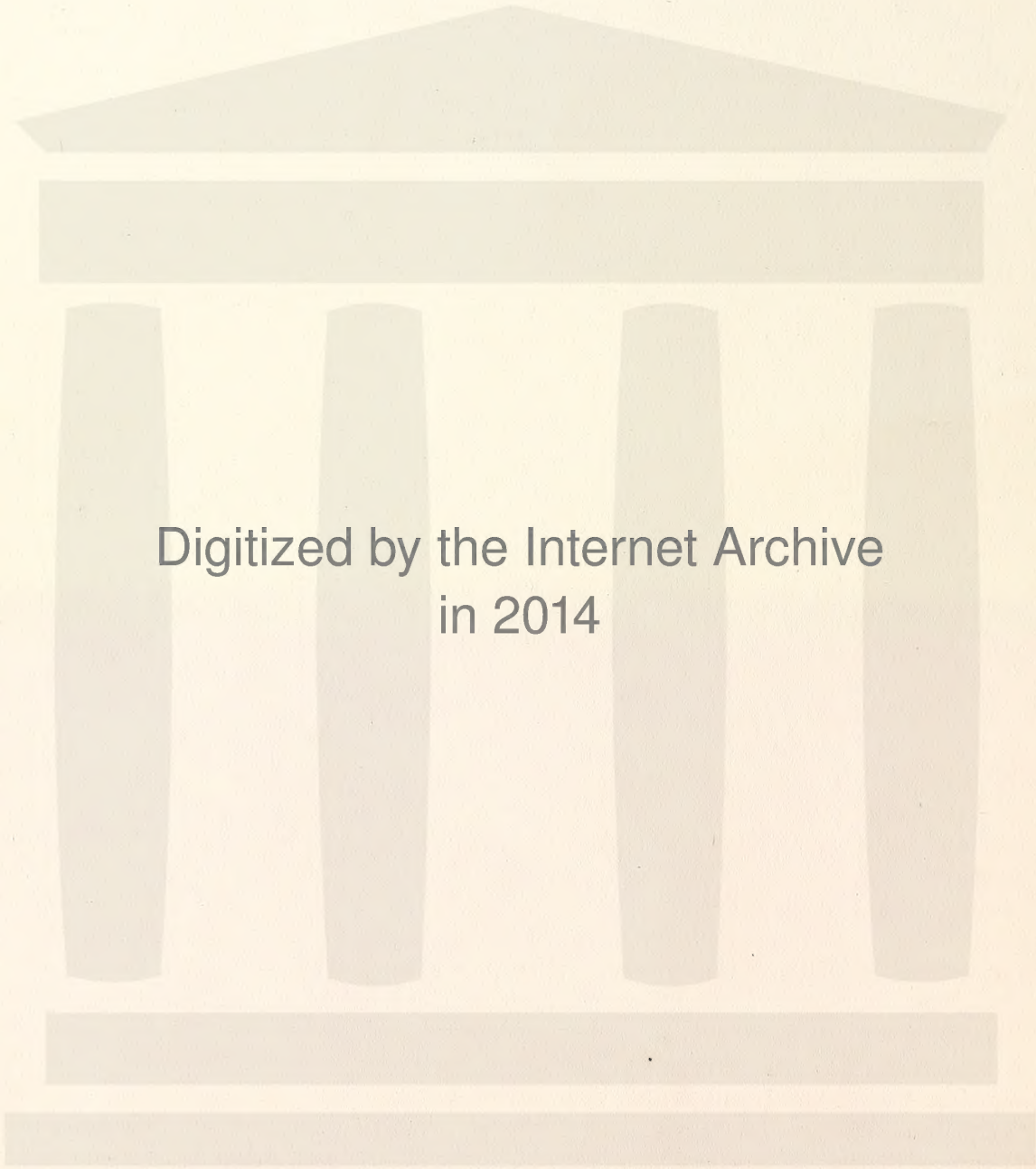
Year	Acres	Assessed valuation of real estate (land and buildings)	Real estate taxes due			Real estate tax sale				Tax deed				Supplementary data (see instructions)
			General taxes due	Special assessments due	Total taxes and special assessments due	Consideration *	Buyer		Year of redemption (if redeemed)	Year	Buyer		Year of redemption (if redeemed)	
							Private	Public			Private	Public		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1933														
1932														
1931														
1930														
1929														
1928														

* The "consideration" may be an amount of money, rate of interest, fraction of area, number of acres, or other consideration (see instructions). Check the kind of special assessments recorded as delinquent; Road and bridge district _____; Drainage and levy district _____; Irrigation district _____; Forest fire protection district _____; Other _____

Remarks: _____

Initials of record taker _____

8—8452 U. S. GOVERNMENT PRINTING OFFICE: 1933



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RURAL TAX DELINQUENCIES IN CALIFORNIA

George M. Peterson 1/

The Bureau of Agricultural Economics, United States Department of Agriculture, planned and had approved a federal C. W. A. project to collect data on tax delinquency, tax sales, and transfers of real estate for properties of three acres or more located outside of cities and towns in all states.

C. B. Hutchison, Dean of the College of Agriculture, University of California, was appointed State Project Supervisor for California, and he nominated Dr. George M. Peterson to act as State Project Director.

The project was approved by the State Civil Works Administration on December 30, 1933 and given the number S.L.F. 119. The 194 people allotted to California were divided among the counties on the basis of the number of farms listed in the Census. Only 15 counties were asked to collect data on transfers of real estate while 57 counties were to collect data on tax delinquency and tax sales.

The cooperation of the county officials was secured and unemployed persons hired through the local county C.W.A. organization. The maximum employment reached was 179 persons by January 19, when orders were received not to add any new names to the pay roll. The work was to be finished by February 15 which was an impossible task. The time was later extended to April 26 with progressive reduction in personnel. In many counties the work was interrupted for a week or more before the local county C.W.A. permitted work to continue. However, with the extension of time the project was completed as originally planned in many counties, while in others modifications were necessary and in a few the work was left incomplete.

The Bureau of Agricultural Economics supplied forms and instructions for collecting three types of data: (1) Tax delinquency, (2) tax sales and tax deeds, and (3) real estate transfers. All of the data collected on real estate transfers were sent to Washington. After a preliminary tabulation of tax delinquency and tax deeds the summaries of all counties and the cards for 17 counties were sent to Washington. The cards will be returned to the Giannini Foundation when tabulations in Washington are completed.

The project on tax delinquency called for the making of a separate card, Farm Finance Form No. 1, for each piece of property of three acres or over that was or had been tax delinquent at any time during the six-year period 1928 to 1933 inclusive. These cards called for the owner's name and address, legal description and type of property, acres, assessed valuation, general taxes levied, penalties, amount and kind of special assessments, abatements, etc. (See sample attached.) Instructions from Washington asked that personal property taxes be excluded. However, since most counties do not keep their records in such a

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manner that personal property and special taxes collected by the County Tax Collector can easily be separated, these were usually left grouped together with the general taxes.

The instructions sent from Washington did not exactly fit conditions in California where there are many special assessment districts that collect their own taxes. The county project leaders were asked to get all the data they could from county records and then to go to the special district offices, if time permitted, and to put delinquencies of special taxes on the card or to make new cards if necessary. Some properties, in more than one district, required several cards. A few counties with special districts were completed in this manner. In others it was evident that there would not be time enough to get the data for individual pieces of property, and, therefore, the county project leaders were asked to get the best data available as to total delinquencies in the special districts. A few counties were completed on this basis while a few were not even completed as to county records. For example:

Riverside County completed school districts which represented 26 per cent of the total outside assessed valuation. San Diego completed all but part of the 1933 first installment delinquencies. Los Angeles completed 1933, 1932, and part of 1931 with the same properties carried back to 1928, which leaves out only properties that were delinquent prior to 1931 and not since. Therefore, the county records are practically complete. A few counties did not attempt to get first installment of 1933 taxes.

In most counties the books had to be in more or less constant use by the county officials. This made it difficult to conduct the project rapidly without interfering with the duties of the county officers. In many counties a larger force could not have been used. In a few counties all the work was done evenings or nights. The county officials in all cases gave all the aid and assistance that they could.

The data originally asked for by Washington did not seem sufficient to give a true picture of conditions. Therefore, additional data were asked for wherever time permitted and the information could be obtained without too much work. Some of the data asked for were:

1. A count of the total number of properties of three acres or more outside of cities on the assessment rolls.

2. The total acreage of such properties on the rolls.

3. Total delinquency of county taxes by years divided into "inside" and "outside" delinquency.

4. Total taxes levied "inside" and "outside."

5. Total assessed valuation "inside" and "outside."

At first it was believed that data on total assessed valuation and taxes levied could be obtained from published state reports. However, as data were received from many of the counties it was discovered that the figures sent in by the county project leaders did not always correspond with those published in state reports. In some cases the county project leaders sent in more than one

set of figures supposedly representing the same data but varying considerably. These discrepancies are often due to the inclusion or exclusion of certain items because of a difference in the interpretation of terms used. In some cases the differences may be due to errors in calculation, copying, etc.

To check all the various sources of data and to reduce all of the figures to a strictly comparable basis would be a difficult task and require a great deal of time. Complete accuracy or comparability is not claimed for the data presented in this report, and it is hoped that anyone who discovers errors or who has access to data omitted will help to supply better and more complete information.

The Bureau of Agricultural Economics sent out Farm Finance Form No. 7 shortly before the close of the project calling for data on total taxes levied, total delinquency, and delinquent taxes still unpaid by years from 1928 to 1933. The project had already been closed in many counties but some of the data had already been reported by many of the counties. Very few counties in the state keep such records that they can readily supply information as to the amount of unpaid delinquent taxes still outstanding by years.

The project called for hand tabulation of some of the items on the cards for individual properties. Since each card covered six years and there are from three to five items to be tabulated for each year, considerable work was involved. The number of cards sent in from the counties varied from less than one hundred to over ten thousand. All of the tabulations were made by adding machines and the items on the tapes checked back against the cards. The project ended before the cards from all of the counties were finished in this manner. However, the additions were made in most cases and where not checked or partly estimated are so indicated in the tables.

Data for the special districts that collect their own taxes or assessments were handled in the same manner but are not included in this report. If there is enough demand for the data, it will be compiled into similar tables and mimeographed.

The allotment of personnel and supplies to counties on the basis of the number of farms listed in the Census of 1930 proved very unsatisfactory. There are many homesites and other parcels of land of three acres and over which are not regarded as farms when the census enumeration is taken. Often this is due to the fact that no one is living on the piece of land in question. There is therefore little or no relation between the consus number of farms and the number of properties three acres and over on the assessors' rolls. The rules and regulations under which the work had to be carried on made it impossible to reallocate personnel in time to get the best results.

Column 1, table 1, shows that the number of farms listed in the Census varies from 10.7 per cent to 63.4 per cent of the number of properties three acres and over on assessors' rolls in the counties that made a count of the number. The percentage of the number of properties three acres and over delinquent to the total number of such properties on the assessors' rolls represents the best measure of the extent of rural delinquency obtained by this study because the figures are practically comparable. Column 2, table 1, indicates that the per cent of delinquency in numbers ranged from 3.7 per cent to 43.8 per cent in 1932. In most counties only one count of the total number

of properties three acres and over was made. There has been considerable subdivision and some development of irrigation enterprises during the years 1928 to 1932. Comparable percentages for years other than 1932 therefore cannot be made without a separate count for each year.

The percentage of the outside acreage represented by the delinquent properties of three acres and over (column 3) indicates to some extent the same conditions of delinquency as that expressed by the number of properties. Difference between these two percentages can be used as a rough indication of whether or not it is the small or large tracts that have become delinquent. Time and facilities did not permit of a tabulation of the total acreage of the properties three acres and over in some counties, and therefore the total outside acreage assessed was used in calculating the percentage. The error involved by this method is not great because the acreage of outside properties of less than three acres is usually not large.

The other percentages shown in table 1 and the data from which they were calculated are not exactly comparable. For example, the definition of outside properties as used for making the cards is not the same as the definition of outside as used by the counties that divide their reports into "inside and outside." The latter usually include as outside such properties as those located in unincorporated towns, summer resorts, mining claims, residential properties outside of city limits, and all other small farms and holdings of less than three acres. These were definitely excluded in making the cards for delinquent properties of three acres and over. Another reason for lack of comparability is due to the difference in dates to which the figures apply. Total and outside delinquency data usually apply to the end of the fiscal year in June, while cards may have been made for properties that became delinquent in April, but were paid before the last of June. Some delinquent special assessments may have been included on the cards and not in the totals for the counties. These and perhaps other reasons explain why the delinquencies on outside properties of three acres and over, as compiled from the individual cards, in some cases exceeded 100 per cent of the reported total outside delinquencies (see column 9).

In spite of the limitations mentioned above these percentages do indicate that the problem of tax delinquency is about as important for inside properties and properties of less than three acres as for outside properties of three acres and over for which individual cards were made.

The last two columns in table 1 are based on county data and have no connection with the detailed data collected on cards. The last column in many respects represents the best measure of tax delinquency in the various counties. Ten of the 34 counties for which data are available had delinquencies of less than 10 per cent in 1932; 18 counties between 10 and 20 per cent; 7 between 20 and 30 per cent; and only 1 over 30 per cent.

In table 2 a number of county averages are presented. These figures have some value but in many of the counties the averages are influenced by a few large properties as in the case of Alpine County where the average amount of delinquent taxes on properties three acres and over jumped from $23 for both installments in 1932 to $126 for the first installment in 1933. In comparing 1933 with other years it is necessary to remember that the second installment of taxes levied in 1933 could not be delinquent when the cards were made. The

amounts shown for 1933 delinquency of taxes on properties of three acres and over should therefore be practically doubled if comparison is to be made with earlier years.

The average size of the delinquent properties compared with the average size of all properties (columns 1 and 2) gives some indication of the representativeness of the delinquent properties. In most counties these averages are very close, and no generalizations can be made as to a tendency for delinquencies to be more important for either large or small properties.

A much better picture of the true situation could be obtained if the properties were classified into size groups, but such a study would involve considerable time and expense. The original cards are available, however, or will be returned from Washington and made available for use in making any kind of desired studies that time and funds will permit.

Tables 3, 4, 5, and 6 present the county totals as tabulated from the cards made for individual properties.

Columns 7 and 8 in table 3 and the last two columns in table 6 present data with regard to the approximate number of properties and amount of delinquent county taxes still outstanding in the spring of 1934. These data were computed from the cards for as many of the counties as were complete and could be computed and tabulated in the time available. Column 7 on the cards was blank when returned from counties. On each card delinquent county taxes, column 4 (penalties, interest and costs excluded) that had not been paid, redeemed or abated by the time the card was made, were added together to show the total taxes still outstanding for the year 1932 and prior years. Time of payment was disregarded so that 1932 or any prior year's taxes paid at any time before the cards were made are excluded. All cards representing properties deeded to the state for taxes were excluded and all cards showing properties as delinquent on all installments 1928 to date were excluded because these would have been deeded if there had been no "moratorium." Under the "moratorium" all property deeded to the state and still held by the state can be redeemed practically as if no deed had been made. A figure was obtained for the time up to the end of first installment in 1933 by adding delinquencies for 1933, column 4 of cards, to above figures for 1932. Since many of the properties delinquent in 1933 were also delinquent in prior years, no figure for number of properties still delinquent is given for 1933 except in a few cases where a separate tabulation was made.

These figures indicate that for the 43 counties for which computations were made approximately 56 per cent of the sum of the taxes that became delinquent during 1928 to 1932 inclusive was still uncollected or the properties were not deeded for taxes. That is, of a cumulative total of $8,800,000 of delinquent taxes, $4,900,000 were still uncollected in the spring of 1934. A corresponding figure for 41 counties for the period 1928 to first installment of 1933 shows that 53 per cent or $5,600,000 of a total of $10,475,000 that became delinquent were still uncollected or the properties were not deeded for taxes.

Tables 7, 8, 9, 10, 11, and 12 present data for most of the counties as reported by the county project leaders or as copied from state reports. Unfortunately there are many blanks in these tables. This results from the fact that there was not time enough to get the data where it was not readily available

from county records. The explanation of table 13 on properties deeded or subject to deed for delinquent taxes precedes the table.

Questions regarding the information collected by the C.W.A. workers on this project or further explanation of items in these tables may be referred to the director of the project, 213 Giannini Hall, University of California, Berkeley, California.

TABLE 1

Per Cent of Number, Acreage, Assessed Valuation, Taxes Levied and Delinquencies Represented by Properties 3 Acres and Over; and the Percentage of Outside and Total Delinquencies in 1932

County	Properties 3 acres and over									All properties	
	Census number is of total number	Number delinquent is of total number	Delinquent acreage is of total acreage	Delinquent assessed valuation is of		Delinquent taxes are of				Outside delinquency is of total delinquency	Total delinquency is of total levied
				County assessed valuation		County taxes levied		County delinquent taxes			
				Total	Outside	Total	Outside	Total	Outside		
Alameda	52.1	10.6	8.9	0.3	4.0	0.2	3.0	1.8	39.4	4.6	9.3
Alpine	46.2	17.9	3.3	1.1	*	1.2		91.0			1.4
Amador			5.3	2.5	3.3	3.2	4.0	22.2	22.8	97.5	14.2
Butte	43.0	21.9	16.0	10.0	13.8	8.5	12.1	45.9	69.8	65.8	18.6
Calaveras	16.9	8.7	11.3	9.6	10.1	8.7		59.5			14.6
Colusa	31.5	20.6	28.4	17.9	19.7			93.0	163.9	56.8	
Contra Costa	41.1	9.4	8.3	1.8	3.2	1.4	2.5	20.5	36.2	56.6	6.9
Del Norte	19.6	17.7	56.0	58.6	63.8			91.6	97.1	94.4	
El Dorado			23.2	14.3	16.3	18.4					11.6
Fresno	50.7	19.2	18.3	6.4	10.4	5.1		44.7			11.3
Glenn	47.9	26.8	23.7	23.7	26.8			84.4	93.4	90.4	
Humboldt	30.1	14.4	13.7	7.0	10.0			66.8	78.5	85.0	
Imperial	51.6	43.8	32.1	18.2	28.3	26.1	41.1	70.9	101.0	70.3	36.8
Inyo	71.7	18.8	4.0	0.7	0.8	0.8	0.8	16.4	16.7	98.2	4.7
Kern			13.8	2.2	2.6						
Kings	43.5	18.3	15.9	7.5	8.5			56.2	66.8	84.1	
Lake	10.7	3.7	16.2	6.7	7.2			31.9	33.3	95.6	
Lassen	21.2	33.9	36.2	27.0	29.0	22.9	25.8	91.0	93.0	97.9	25.2
Los Angeles	38.4	33.9	17.2	0.5	3.7	0.6		4.0			15.0
Madera	31.8	18.7	15.7	13.9	16.2	12.3	14.5	84.6	102.1	82.8	14.5
Marin	31.6	7.6	9.9	2.6	6.6						
Mariposa	26.2	24.7	16.2	11.7	*	10.4		68.0			15.3
Mendocino			20.0	4.0	4.9	15.8		86.2	96.5	89.3	18.3
Merced	48.5	31.4	18.4	20.7	27.1	23.1		96.2	103.8	92.6	24.0
Modoc			24.0	14.2	15.9			60.5	80.2	75.4	

Mono	23.4	29.1	17.0	8.6		12.0	13.5	77.8	125.9	61.8	15.5
Monterey	39.7	11.9	6.0	2.2	3.6			23.6	47.1	50.1	
Napa	62.0	8.4	10.7	4.9	7.5			75.7	99.0	76.5	
Nevada	19.5	8.0	11.2	3.8	5.9			31.4	36.8	85.4	
Orange			8.5	2.5	4.5	2.5		19.5			12.7
Placer	40.9	19.9	17.5	11.2	23.8	9.4		45.1			20.7
Plumas			27.5	19.7	27.9						
Riverside			16.5	8.5	16.4	9.1		40.9	65.7	62.2	22.3
Sacramento	28.1	14.1	12.7	4.0	12.0	3.0		21.1	52.0	40.5	14.4
San Benito	51.9	5.4	3.7	3.6	4.3			61.4			
San Bernardino			10.8	5.1	10.2	6.0	13.1	34.5	69.6	49.6	17.4
San Diego	20.3	24.0	24.8	1.7	8.7	1.7		6.3			26.9
San Francisco	††	††	††	††	††	††	††	††	††	††	††
San Joaquin	35.8	9.3	18.1	8.4	15.6			60.7	129.3	46.9	
San Luis Obispo	15.2	21.7	12.5	6.5	8.1	5.1		21.6			23.5
San Mateo			6.9	1.3	3.7	0.9		8.7			9.8
Santa Barbara	47.6	7.9	12.8	1.5	2.6			20.5	41.4	49.5	
Santa Clara	60.0	9.4	12.3	2.9	6.4	1.6	4.6	23.1	61.7	37.4	7.0
Santa Cruz	38.8	7.9	17.4	2.5	5.0	2.1	4.8	23.2	36.5	63.4	9.0
Shasta	25.4	15.9	12.9	5.9	7.2	11.2	13.7	10.0			11.2
Sierra	51.7	25.9	21.9	6.1	6.8	5.4		33.4	35.2	95.0	16.1
Siskiyou			28.8	10.6	12.7						
Solano			8.4	4.1	6.1	3.0	5.3	45.1	65.5	68.8	6.7
Sonoma	63.4	5.0	8.9	3.0	4.5	2.5	3.8	47.5	59.1	80.3	5.2
Stanislaus	62.1	19.1	15.4	9.8	13.5	11.4		80.2	100.9	79.5	14.2
Sutter			17.7	4.8	5.6			54.9	57.5	95.5	
Tehama	44.3	21.9	23.5	14.9	18.0	16.3	21.5	91.6			17.8
Trinity	25.7	22.5	18.1	20.6	*	18.7		73.3	81.0	90.5	25.5
Tulare			15.6	11.4	14.9			72.0	86.6	83.1	
Tuolumne			35.4	18.2	23.9			56.7	59.6	95.2	
Ventura	32.1	12.4	11.4	2.0	2.5	2.9		37.6			7.8
Yolo			19.7	1.1	1.4			78.8	93.2	84.5	
Yuba	16.5	10.0	21.3	13.0	21.5	12.0	20.2	77.8	93.6	83.1	15.4

* Outside assessed valuation practically the same as total assessed valuation.

†† All incorporated.

TABLE 2

Average Size, Assessed Valuation, and Amount of Delinquent Taxes on Outside Properties 3 Acres and Over

County	1932 averages			Average amount that became delinquent in taxes levied in					
	Size all outside properties	Delinquent properties		1928	1929	1930	1931	1932	1933*
		Size	Assessed value						
	acres	acres	dollars	dollars	dollars	dollars	dollars	dollars	dollars
Alameda	97	81	3,182	72	78	79	73	76	34
Alpine	1,300	239	1,009	10	9	23	19	23	126
Amador		189	1,782	35	64	42	56	50	49
Butte	155	113	2,659	75	53	71	79	81	25
Calaveras	183	238	2,700	51	42	63	59	82	12
Colusa	222	306	5,763	206	160	160	244	227	88
Contra Costa	98	86	4,035	143	106	159	123	111	44
Del Norte	287	906	48,636	84	76	621	955	692	ø
El Dorado		517	4,923	44	35	37	47	143	41
Fresno	108	103	2,344	114	96	95	82	73	44
Glenn	210	185	5,624	124	139	140	143	123	47
Humboldt	293	277	3,884	19	14	66	134	99	29
Imperial	167	122	2,825	93	95	106	155	187	33
Inyo	918	194	1,571	30	27	53	30	41	11
Kern		139	937	41	24	29	35	30	ø
Kings	174	151	3,477	114	129	98	99	67	21
Lake	39	168	1,603	69	39	61	40	55	16
Lassen	501	535	4,792	33	36	45	125	145	18
Los Angeles	93	47	1,574	152	59	72	90	77	36
Madera	180	151	3,538	55	57	46	79	75	25
Marin	145	189	4,871	275	135	175	216	161	59
Mariposa	424	278	2,009	32	39	35	39	52	21
Mendocino		329	799	24	21	82	113	113	26
Merced	154	90	2,877	126	108	134	135	135	47
Modoc		483	2,943	16	15	181	89	84	21

Mono	666	390	3,325	41	135	103	107	76	33
Monterey	339	171	2,196	26	29	34	37	54	24
Napa	160	202	4,624	51	87	70	78	105	36
Nevada	160	225	1,009	14	17	23	26	33	11
Orange		22	2,410	64	73	94	89	99	53
Placer	166	145	2,865	99	69	67	65	74	26
Plumas		1,369	14,501	97	39	34	451	397	89
Riverside		91	1,353	67	69	71	104	97	27
Sacramento	43	38	2,900	26	35	35	60	72	33
San Benito	352	240	4,261	94	91	30	43	58	13
San Bernardino		78	1,098	43	39	41	58	75	36
San Diego	74	76	736	37	60	85	49	45	46
San Francisco††									
San Joaquin	53	104	5,896	329	175	174	144	186	55
San Luis Obispo	141	81	809	20	26	31	26	30	13
San Mateo		107	3,288	78	81	113	151	117	45
Santa Barbara	406	661	5,376	82	77	232	205	168	71
Santa Clara	65	85	3,638	86	90	75	93	93	40
Santa Cruz	62	136	1,923	58	113	84	77	83	30
Shasta	327	265	1,090	66	121	96	82	76	18
Sierra	1,079	914	3,047	25	31	27	40	121	59
Siskiyou		318	1,865	43	40	50	49	56	46
Solano		178	5,409	107	96	75	174	137	45
Sonoma	94	165	2,637	79	74	158	108	88	29
Stanislaus	106	85	3,063	110	97	113	108	110	42
Sutter		143	1,806	42	124	345	236	155	169
Tehama	362	389	2,580	37	75	77	82	87	∽
Trinity	482	387	2,090	59	45	48	56	76	38
Tulare		81	2,320	122	117	125	127	113	45
Tuolumne		699	6,525	61	94	157	137	264	28
Ventura	124	113	2,214	0	10	63	55	88	44
Yolo		275	690	105	81	61	273	248	95
Yuba	110	235	5,645	178	93	149	107	140	36
Weighted average	139	135	2,365	79	67	80	91	92	38

* 1933 data represent the delinquencies of the first installment of taxes only.

∽ No delinquencies taken.

†† All incorporated.

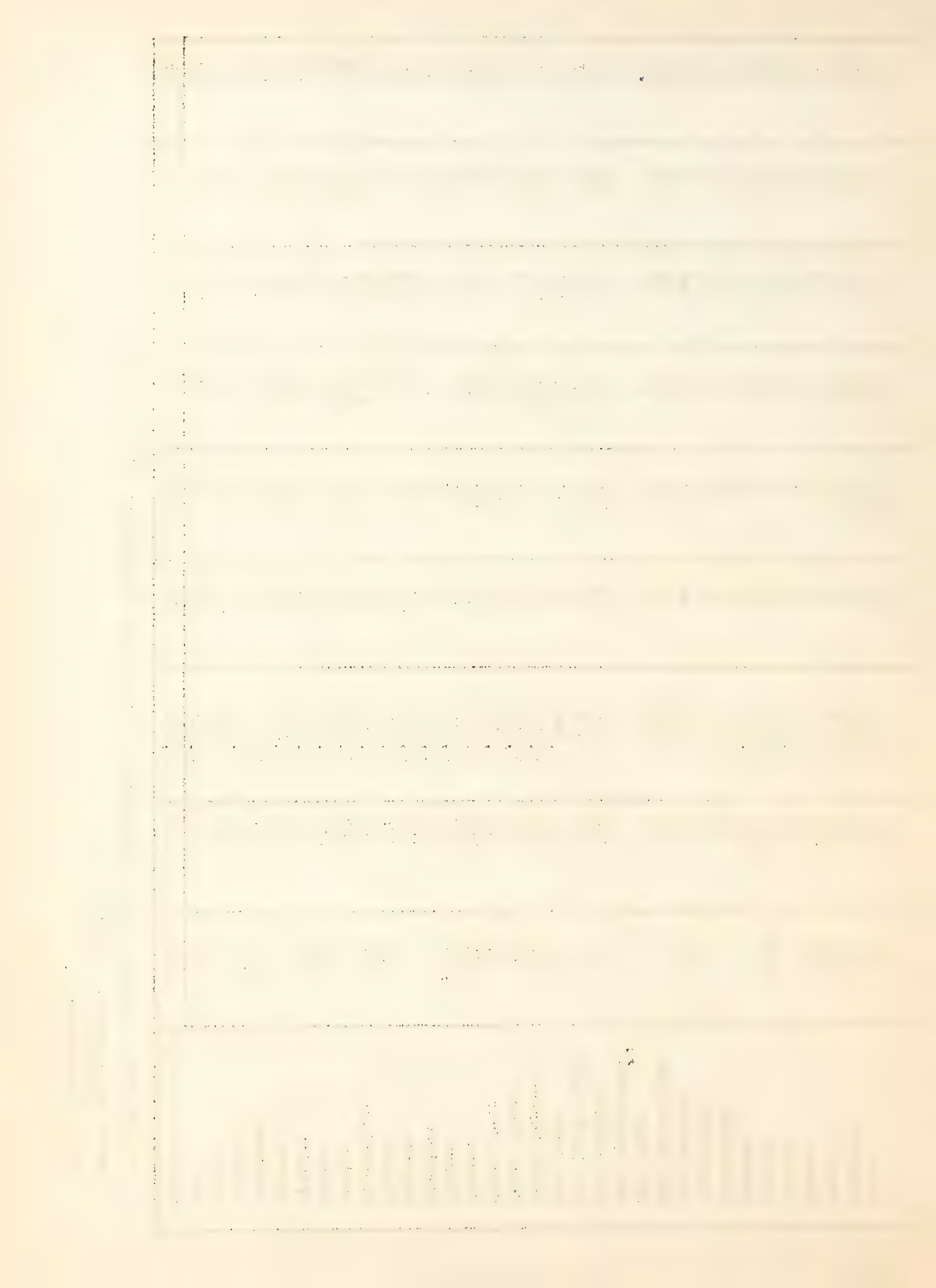


TABLE 3

Number of Outside Properties 3 Acres or Over

County	Number that became delinquent in taxes levied in						Number still delinquent in the spring of 1934		Total number	
	1928	1929	1930	1931	1932	1933 *	1932 and/or earlier years' taxes	1933 and/or earlier years' taxes	On assessors' rolls	On census
Alameda	100	123	147	224	439	543	495	617	4,142	2,159
Alpine	2	2	3	5	7	11	12		39	18
Amador	41	58	67	77	87	94	115			370
Butte	246 †	309 †	388 †	795 †	1,298 †	918 †	∅∅	∅∅	5,939	2,553
Calaveras	28	41	78	163	246	318	260		2,835	480
Colusa	143	199	196	374	581	411	270		2,819	887
Contra Costa	21	36	70	185	420	283	317		4,480	1,843
Del Norte	17	24	49	102	134	∅	148		756	148
El Dorado	74	91	139	178	306	396	356			876
Fresno	1,452	1,524	2,143	2,867	3,882	2,599	3,764		20,190	10,228
Glenn	129	153	235	465	813	847	∅∅	∅∅	3,033	1,453
Humboldt	282	299	415	666	953	1,052	950		6,607	1,990
Imperial	400 †¶	660 †¶	1,600 †¶	2,000 †¶	2,663 †	2,447 †	∅∅	∅∅	6,080	3,137
Inyo	20	36	41	51	55	67	89		293	210
Kern	1,532	1,824	2,330	2,982	3,807	∅	∅∅			2,358
Kings	208	276	433	665	902	969	1,783		4,933	2,148
Lake	138	123	153	222	364	252	||	||	9,748	1,045
Lassen	239	257	300	476	737	771	660	857	2,172	461
Los Angeles	916 †	1,527 †	2,635 †	4,735 †	8,126 †	8,785 †	∅∅	∅∅	24,000	9,211
Madera	273	287	667	598	896	834			4,790	1,523
Marin	3	14	26	55	157	164	163	218	2,063	653
Mariposa	74	89	118	166	268	245	249		1,084	284
Mendocino	167	227	344	618	1,136	1,427	926			1,653
Merced	649	596	808	1,741	2,445	1,637	∅∅	∅∅	7,791	3,782
Modoc	65	89	144	251	412	440	∅∅	∅∅		613
Mono	25	49	71	102	93	106	88	124	320	75
Monterey	165	175	240	401	554	746	544	794	4,668	1,854
Napa	88	93	122	169	225	296	59		2,666	1,654
Nevada	83	89	102	179	218	251	189	300	2,724	532

Orange	210	188	373	853	1,529	1,619	1,856			4,552
Placer	154	181	301	463	783	672	307	335	3,932	1,609
Plumas	22	27	31	92	111	155	142			175
Riverside	1,116†*	1,260†*	1,659†*	2,520†*	3,312†*	3,015†*	∂∂	∂∂		4,358
Sacramento	225	374	619	1,133	1,891	1,479	∂∂	∂∂	13,392	3,763
San Benito	8	10	23	56	110	148	93	178	2,037	1,057
San Bernardino	1,725†	2,058†	2,496†	4,111†	3,812†	730†	4,308†			6,249
San Diego	409†	721†	1,206†	2,598†	4,019†	5,800†¶	∂∂	∂∂	16,759	3,401
San Francisco	††	††	††	††	††	††	††	††	††	††
San Joaquin	323	356	532	779	1,450	1,405	1,638		15,667	5,616
San Luis Obispo	688	813	1,169	1,834	2,664	2,740	3,006		12,274	1,872
San Mateo	67	87	95	138	193	186	||	||		637
Santa Barbara	51	40	95	164	225	390	214	425	2,850	1,356
Santa Clara	102	158	206	471	938	797	581		9,962	5,979
Santa Cruz	41	45	97	156	319	425	375		4,015	1,559
Shasta	302	346	353	579	756	883	574		4,745	1,203
Sierra	8	7	24	29	45	44	41	50	174	90
Siskiyou	367†	615†	732†	916†	1,136†	1,100†	∂∂	∂∂		1,144
Solano	54	37	63	143	243	335	243	381		1,459
Sonoma	156	220	277	361	496	734	487	693	9,895	6,273
Stanislaus	164†	273†	377†	853†	1,718†	1,255†	∂∂	∂∂	9,000	5,587
Sutter	132	143	208	313	465	373				1,748
Tehama	398	390	457	668	879	∂	781		4,021	1,781
Trinity	85	136	163	214	284	306	275	350	1,261	324
Tulare	764††	885††	1,281††	2,040††	2,983††	2,579††	2,777††			7,045
Tuolumne	40	60	77	135	221	178	267	275		293
Ventura	0	16	114	328	623	533	711		5,007	1,608
Yolo	57	65	90	217	429	497	384	656		1,626
Yuba	81	128	180	262	325	355	371		3,256	536
Totals	15,329	18,909	27,362	43,933	64,243	55,642	30,868	6,253		

* 1933 data represent the delinquencies of the first installment of taxes only.

† Not checked.

∂∂ Not computed.

∂ No delinquencies taken.

¶ Partly estimated.

|| Not tabulated.

** Estimated.

†† All incorporated.

†† One-half checked.

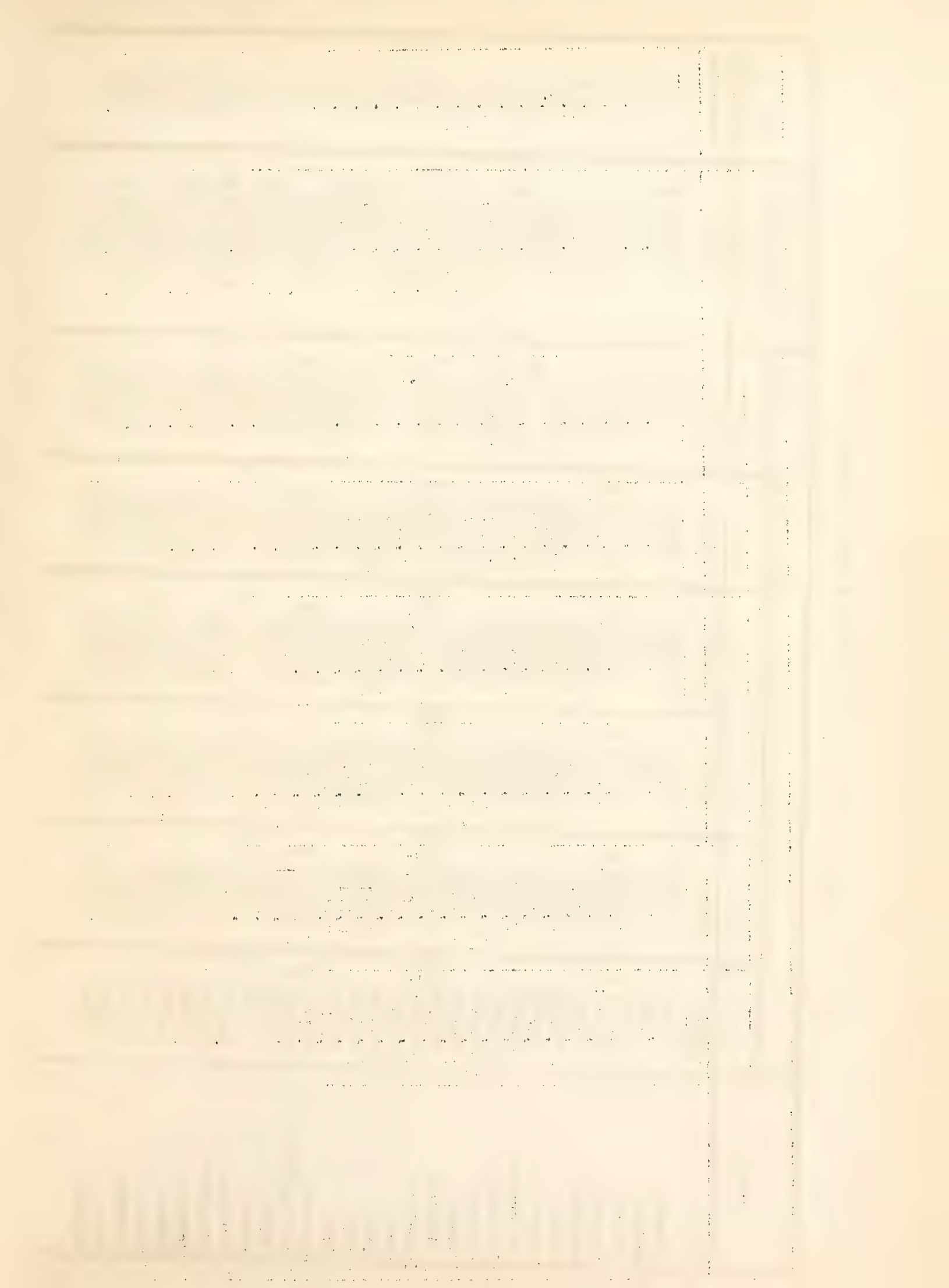


TABLE 4

Acreage of Outside Properties 3 Acres and Over

County	Acreage that became delinquent in taxes levied in						Total outside acreage on assessors' rolls	Per cent 1932 is of total
	1928	1929	1930	1931	1932	1933*		
	acres	acres	acres	acres	acres	acres	acres	per cent
Alameda	4,779	14,695	11,179	27,827	35,464	41,370	400,434 ǂ	8.9
Alpine	192	192	600	870	1,670	2,205	50,707 ǂ	3.3
Amador	3,575	7,661	6,315	8,922	16,482	18,063	308,749	5.3
Butte	24,674 †	30,310 †	37,117 †	86,126 †	147,187 †	87,899 †	919,822	16.0
Calaveras	4,497	4,134	12,133	26,898	58,483	64,882	517,403	11.3
Colusa	48,535	56,000	60,802	142,724	177,508	124,703	625,479	28.4
Contra Costa	1,830	2,537	5,416	16,497	36,316	26,413	440,003	8.3
Del Norte	5,688	6,276	30,138	92,316	121,435	∅	216,969	56.0
El Dorado	17,366	16,702	25,411	39,841	158,253	145,712	681,507 ǂ	23.2
Fresno	135,845	129,601	186,740	259,218	398,640	236,359	2,178,000	18.3
Glenn	12,715	16,566	35,970	87,897	150,470	146,847	635,821	23.7
Humboldt	40,835	36,793	77,680	159,319	264,197	282,250	1,933,211	13.7
Imperial	41,000 † ¶	92,000 † ¶	190,000 † ¶	250,000 † ¶	325,580 †	289,821 †	1,015,314	32.1
Inyo	3,052	5,279	6,808	10,716	10,644	9,700	269,056	4.0
Kern	188,030	184,251	220,803	450,454	529,759	∅	3,829,498 ǂ	13.8
Kings	34,576	45,291	66,226	106,328	136,101	135,399	857,085	15.9
Lake	16,623	17,620	30,423	32,043	61,307	48,373	377,524 ǂ	16.2
Lassen	53,013	61,376	87,580	810,008	394,506	213,637	1,088,779	36.2
Los Angeles	45,888 †	75,103 †	121,516 †	221,801 †	385,509 †	397,303 †	2,235,110	17.2
Madera	28,512	34,579	50,043	84,758	135,289	114,341	861,074	15.7
Marin	741	1,501	2,589	5,902	29,696	22,340	298,874 ǂ	9.9
Mariposa	11,740	15,977	22,042	36,573	74,374	60,531	459,870	16.2
Mendocino	26,955	31,051	75,151	196,094	373,733	423,219	1,864,014 ǂ	20.0
Merced	48,656	42,893	59,351	135,874	220,605	138,077	1,200,121	18.4
Modoc	11,461	13,962	76,386	127,547	198,899	147,241	827,167 ǂ	24.0
Mono	10,242	28,390	31,193	60,006	36,315	38,978	213,126	17.0
Monterey	21,004	22,952	32,578	53,850	94,841	138,318	1,584,114	6.0
Napa	7,014	13,969	14,968	27,329	45,525	55,533	426,165 ǂ	10.7
Nevada	8,969	11,196	16,969	28,946	49,115	55,730	436,667	11.2

Orange	5,231	5,385	8,635	16,551	35,122	64,304	411,896	8.5
Placer	32,864	29,632	50,433	72,222	113,786	100,789	651,549	17.5
Plumas	6,055	3,383	4,345	147,413	151,977	90,769	552,466	27.5
Riverside	174,000†*	111,000†*	138,000†*	240,000†*	303,000†*	156,000†**	1,841,229‡	16.5
Sacramento	2,531	5,738	13,727	36,550	72,337	57,708	570,817	12.7
San Benito	1,096†	2,742	4,867†	8,111	26,421	41,449	716,842‡	3.7
San Bernardino	164,189†	197,199†	259,343†	420,190†	296,217†	22,023†	2,730,145‡	10.8
San Diego	19,091†	59,566†	94,524†	211,315†	305,858†	373,000†¶	1,232,870‡	24.8
San Francisco	††	††	††	††	††	††	††	
San Joaquin	50,860	34,707	46,529	70,326	151,101	154,702	835,774	18.1
San Luis Obispo	27,594	43,329	70,141	110,613	216,034	190,267	1,732,465‡	12.5
San Mateo	7,171	9,155	9,698	14,246	20,695	17,189	298,550‡	6.9
Santa Barbara	8,124	5,139	83,708	143,475	148,694	223,584	1,158,460	12.8
Santa Clara	6,754	10,408	12,696	53,944	79,819	86,373	650,903	12.3
Santa Cruz	2,765	5,293	14,396	21,964	43,443	48,590	250,098	17.4
Shasta	41,280	72,597	63,419	160,016	200,645	152,030	1,551,165	12.9
Sierra	1,049	1,163	5,825	10,149	41,109	34,129	187,686	21.9
Siskiyou	51,534†	117,061†	171,423†	225,358†	360,899†	386,692†	1,252,780‡	28.8
Solano	4,524	3,367	7,426	30,416	43,146	79,589	515,307‡	8.4
Sonoma	13,878	24,063	46,490	60,594	82,015	116,012	926,128	8.9
Stanislaus	12,995†	27,447†	36,239†	74,764†	146,086†	122,991†	951,000	15.4
Sutter	5,547	11,106	39,746	45,288	66,341	111,167	374,463‡	17.7
Tehama	62,969	54,620	160,369	240,267	341,520	∅	1,454,138‡	23.5
Trinity	22,621	29,671	37,430	58,895	109,982	106,320	607,632	18.1
Tulare	73,894††	83,872††	129,060††	245,286††	241,299††	285,329††	1,547,863‡	15.6
Tuolumne	8,657	20,181	19,557	36,613	154,505	118,491	436,329‡	35.4
Ventura	0	2,283	14,616	49,392	70,549	75,337	619,052	11.4
Yolo	8,273	9,352	8,973	76,976	118,084	124,291	600,569‡	19.7
Yuba	19,953	19,090	35,980	39,832	76,264	61,709	358,838	21.3
Totals	1,694,006	2,017,406	3,181,722	6,007,450	8,684,851	6,866,778		

* 1933 data represent the delinquencies only up to the time the records were taken -- therefore cover approximately one-half year.

‡ Data obtained from Reports of the California State Board of Equalization.

† Not checked.

∅ No delinquencies taken.

¶ Partly estimated.

** Estimated.

†† All incorporated.

†† One-half checked.

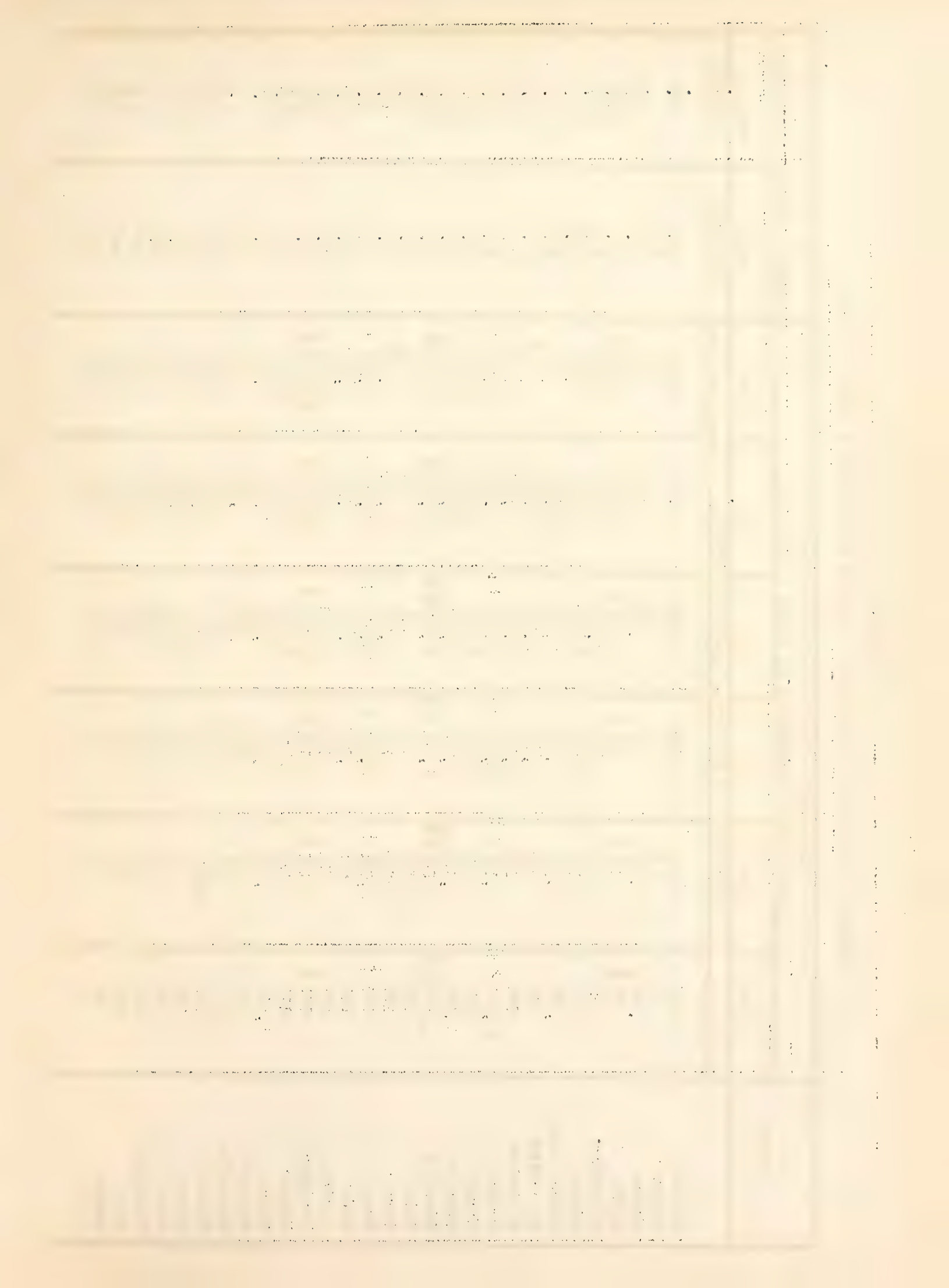


TABLE 5

Assessed Valuation of Delinquent Outside Properties 3 Acres or Over

County	Assessed valuation of properties that became delinquent in taxes levied in						Per cent 1932 is of county assessed valuation	
	1928	1929	1930	1931	1932	1933	Total	Outside
	thousands of dollars, i.e. 000 omitted						per cent	per cent
Alameda	228	303	356	598	1,397	1,359	0.3	4.0
Alpine	1	1	3	5	7	139	1.1	
Amador	40	85	81	127	155	190	2.5	3.3
Butte	447 †	456 †	700 †	1,979 †	3,451 †	1,684 †	10.0	13.8
Calaveras	42	50	155	297	664	717	9.6	10.1
Colusa	1,512	1,536	1,718	3,375	3,348	3,019	17.9	19.7
Contra Costa	90	134	406	782	1,695	894	1.8	3.2
Del Norte	46	58	1,255	4,414	6,517	∅	58.6	63.8
El Dorado	108	116	177	290	1,507	1,758	14.3	16.3
Fresno	5,080	4,868	6,564	7,841	9,100	4,419	6.4	10.4
Glenn	577	763	1,400	3,229	4,572	4,250	23.7	26.8
Humboldt	192	177	1,120	2,499	3,701	2,818	7.0	10.0
Imperial	1,007 † ¶	2,100 † ¶	6,400 † ¶	8,900 † ¶	7.523 †	5,783 †	18.2	28.3
Inyo	22	38	86	81	86	74	0.7	0.8
Kern	1,480	1,460	2,089	3,567	3,399	∅	2.2	2.6
Kings	817	962	1,442	2,537	3,136	2,566	7.5	8.5
Lake	200	137	265	320	583	277	6.7	7.2
Lassen	225	275	399	4,241	3,532	1,108	27.0	29.0
Los Angeles	941 †	2,046 †	3,447 †	10,374 †	12,790 †	11,544 †	0.5	3.7
Madera	617	635	1,185	1,984	3,170	2,066	13.9	16.2
Marin	5	28	104	301	765	682	2.6	6.6
Mariposa	103	141	171	263	539	433	11.7	
Mendocino	117	134	816	927	908	860	4.0	4.9
Merced	1,511	1,174	2,025	4,640	7,035	4,324	20.7	27.1
Modoc	37	49	918	1,088	1,213	745	14.2	15.9
Mono	69	334	318	575	309	321	8.6	
Monterey	158	175	271	502	1,217	1,588	2.2	3.6
Napa	118	299	271	527	1,040	932	4.9	7.5
Nevada	36	49	70	125	220	250	3.8	5.9

Orange	461	448	1,068	2,425	3,629	3,981	2.5	4.5
Placer	399	331	585	953	2,243	1,804	11.2	23.8
Plumas	62	36	35	1,868	1,610	1,025	19.7	27.9
Riverside	1,278 †**	1,263 †**	1,950 †**	3,777 †**	4,482 †**	4,413 †**	8.5	16.4
Sacramento	197	493	1,343	2,249	5,484	2,841	4.0	12.0
San Benito	8	14	28	97	469	319	3.6	4.3
San Bernardino	1,500 †	1,553 †	1,908 †	3,876 †	4,186 †	1,126 †	5.1	10.2
San Diego	142 †	771 †	1,065 †	2,288 †	2,959 †	4,300 †¶	1.7	8.7
San Francisco	††	††	††	††	††	††		
San Joaquin	3,201	1,847	2,688	2,962	8,549	5,633	8.4	15.6
San Luis Obispo	331	501	840	1,241	2,156	2,074	6.5	8.1
San Mateo	130	164	216	425	635	475	1.3	3.7
Santa Barbara	87	70	543	1,025	1,210	1,874	1.5	2.6
Santa Clara	272	497	558	1,659	3,412	2,522	2.9	6.4
Santa Cruz	58	135	190	292	613	809	2.5	5.0
Shasta	409	651	626	573	824	241	5.9	7.2
Sierra	6	7	25	45	137	106	6.1	6.8
Siskiyou	320 †	590 †	915 †	1,330 †	2,119 †	7,873 †	10.6	12.7
Solano	153	121	215	904	1,314	1,978	4.1	6.1
Sonoma	267	361	920	1,048	1,308	1,456	3.0	4.5
Stanislaus	471 †	751 †	1,267 †	2,896 †	5,263 †	2,762 †	9.8	13.5
Sutter	520	536	679	150	840	386	4.8	5.6
Tehama	514	585	103	739	2,268	♂	14.9	18.0
Trinity	126	157	198	350	594	198	20.6	
Tulare	2,100 ‡‡	2,456 ‡‡	2,774 ‡‡	4,211 ‡‡	6,922 ‡‡	5,203 ‡‡	11.4	14.9
Tuolumne	65	146	188	475	1,442	585	18.2	23.9
Ventura	0	5	193	680	1,380	1,273	2.0	2.5
Yolo	207	189	209	192	296	772	1.1	1.4
Yuba	438	365	860	964	1,835	1,221	13.0	21.5
Totals	29,548	33,626	56,401	106,082	151,958	112,050		

† Not checked.
♂ No delinquencies taken.
¶ Partly estimated.
** Estimated.
†† All incorporated.
‡‡ One-half checked.

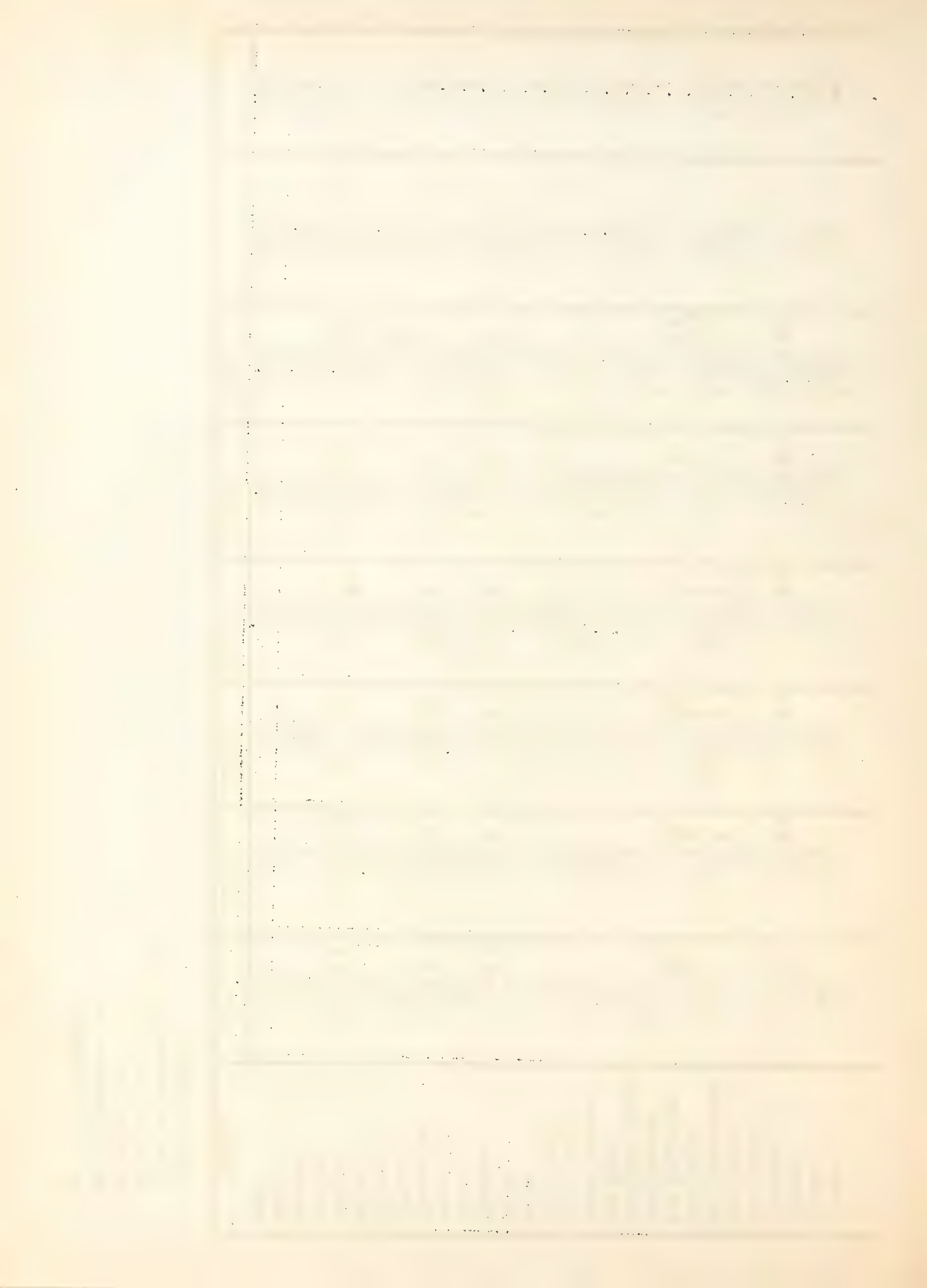


TABLE 6

Amount of Taxes Delinquent on Outside Properties 3 Acres or Over

County	Amount that became delinquent in taxes levied in						Amount still delinquent in the spring of 1934	
	1928	1929	1930	1931	1932	1933*	1932 and/or earlier years' taxes	1933 and/or earlier years' taxes
	dollars	dollars	dollars	dollars	dollars	dollars	dollars	dollars
Alameda	7,185	9,609	11,635	16,321	33,448	18,490	46,535	62,651
Alpine	20	18	68	96	162	1,384	316	1,700
Amador	1,430	3,702	2,819	4,301	4,379	4,575	8,009	12,583
Butte	18,450†	16,311†	27,673†	62,583†	105,686†	23,251†	≠	≠
Calaveras	1,420	1,731	4,910	9,590	20,103	3,806	29,327	33,133
Colusa	29,448	31,863	31,406	91,226	132,054	36,170	109,619	145,790
Contra Costa	3,002	3,800	11,149	22,678	46,821	12,347	56,082	78,429
Del Norte	1,422	1,821	30,443	97,448	92,794	℘	197,265	℘
El Dorado	3,269	3,163	5,095	8,323	43,797	16,083	55,198	71,281
Fresno	165,005	146,822	203,694	234,996	282,883	115,589	625,499	741,088
Glenn	15,955	21,202	32,873	66,663	100,349	39,643	≠	≠
Humboldt	5,316	4,208	27,510	89,004	94,471	30,850	152,827	183,675
Imperial	37,000†¶	63,000†¶	170,000†¶	310,000†¶	497,990†	81,029†	≠	≠
Inyo	595	962	2,181	1,514	2,277	732	6,900	7,632
Kern	63,437	43,236	66,933	105,243	114,534	℘	≠	℘
Kings	23,701	35,516	42,366	66,102	60,566	20,041	280,570	300,610
Lake	9,573	4,798	9,278	8,822	20,146	4,030	‖	‖
Lassen	7,939	9,234	13,414	59,305	106,869	13,744	161,969	175,713
Los Angeles	138,930†	89,678†	189,293†	425,794†	626,348†	313,737†	≠	≠
Madera	15,110	16,286	30,518	47,100	66,780	20,882	118,819	139,701
Marin	824	1,891	4,542	11,886	25,209	9,730	39,495	48,900
Mariposa	2,357	3,509	4,101	6,476	14,065	5,096	19,501	24,597
Mendocino	4,049	4,800	28,056	69,686	128,293	37,382	184,715	222,097
Merced	81,708	64,242	107,916	235,734	330,889	76,876	≠	≠
Modoc	1,037	1,359	26,027	22,360	34,618	9,414	≠	≠
Mono	1,028	6,593	7,292	10,936	7,086	3,517	16,660	19,958
Monterey	4,313	5,118	8,239	14,892	29,999	17,961	45,850	63,465
Napa	4,526	8,093	8,488	13,158	23,605	10,691	29,689	40,381
Nevada	1,159	1,490	2,299	4,649	7,298	2,879	10,428	13,230

Orange	13,471	13,662	35,202	75,735	157,964	85,047	225,782	292,022
Placer	15,216	12,549	20,200	30,020	58,029	17,158	26,022	29,132
Plumas	2,139	1,041	1,044	41,509	44,052	13,812	78,987	92,798
Riverside	75,000†**	87,000†**	117,000†**	261,000†**	321,000†**	81,000†**	≠	≠
Sacramento	5,908	12,966	21,375	67,845	135,314	48,368	≠	≠
San Benito	754	914	685	2,399	6,390	1,988	7,077	9,064
San Bernardino	74,327†	80,558†	102,020†	236,822†	285,595†	26,004†	368,299†	389,314†
San Diego	14,959†**	43,516†**	102,084†**	127,836†**	182,724†*	265,000†¶	≠	≠
San Francisco	††	††	††	††	††	††	††	††
San Joaquin	106,160	62,241	92,332	112,109	269,735	77,642	310,300	387,841
San Luis Obispo	13,962	21,386	36,792	47,946	78,629	36,454	120,833	155,245
San Mateo	5,216	7,023	10,773	20,877	22,672	8,433	‖	‖
Santa Barbara	4,162	3,074	22,077	33,627	37,748	27,669	70,864	97,733
Santa Clara	8,756	14,252	15,476	43,929	86,834	31,486	86,018	116,272
Santa Cruz	2,386	5,088	8,134	12,057	26,514	12,581	54,316	66,897
Shasta	19,841	41,764	34,028	47,572	57,290	16,170	80,382	96,552
Sierra	202	216	645	1,153	5,448	2,596	6,669	9,264
Siskiyou	15,709†	24,709†	36,924†	45,338†	63,744†	51,016†	≠	≠
Solano	5,800	3,557	4,696	24,900	33,301	15,229	50,587	65,816
Sonoma	12,316	16,354	43,901	39,067	43,865	21,345	90,017	108,365
Stanislaus	18,200†	26,398†	42,622†	92,216†	188,880†	52,386†	≠	≠
Sutter	5,547	17,706	71,833	73,842	71,960	63,136	142,651	205,788
Tehama	14,851	29,245	34,977	55,091	76,816	∅	121,401	∅
Trinity	5,042	6,169	7,820	11,919	21,587	11,501	32,077	41,961
Tulare	93,043††	103,549††	160,415††	259,881††	337,140††	117,261††	474,985††	592,246††
Tuolumne	2,422	5,642	12,111	18,455	58,400	5,053	81,798	92,500
Ventura	0	154	7,137	18,097	54,526	23,615	62,573	83,278
Yolo	5,993	5,256	5,534	59,295	106,563	47,282	140,332	187,614
Yuba	14,457	11,902	26,851	27,999	45,625	12,933	82,160	95,093
Totals	1,205,047	1,261,946	2,184,906	4,005,422	5,931,864	2,102,094	4,909,403	5,601,409

* 1933 data represent the delinquencies of the first installment of taxes only.

† Not checked.

≠ Not computed.

∅ No delinquencies taken (not taken).

¶ Partly estimated.

‖ Not tabulated.

** Estimated.

†† All incorporated.

†† One-half checked.

TABLE 7

Total Assessed Valuations of Real Estate and Personal Property, 1928 to 1933

County	1928	1929	1930	1931	1932	1933
	Thousands of dollars, i.e., 000 omitted					
Alameda	446,001	446,803	455,564	450,854	433,920	373,609
Alpine ǂ	721	721	724	700	630	731
Amador ǂ	7,110	7,012	7,099	7,129	6,240	5,986
Butte	36,490	36,070	35,929 ǂ	35,348	34,420	31,361 ǂ
Calaveras	7,056	7,414	7,516	7,638	6,916	6,598
Colusa	19,318	17,553	19,200	18,981	18,730	16,870
Contra Costa	93,376	93,913	98,329	98,267	92,712	82,384
Del Norte ǂ	11,085	11,222	11,193	11,229	11,123	9,121
El Dorado ǂ	10,539	10,734	10,874	10,808	10,562	10,169
Fresno ǂ	160,037	152,305	153,358	147,882	142,019	129,379
Glenn	23,617	22,579	22,414	21,592	19,314	18,847
Humboldt	53,217	52,798	52,835	54,800	52,807	46,960
Imperial	44,194	45,621	46,257	45,910	41,360	37,578
Inyo ǂ	11,786	11,882	12,161	12,100	11,386	11,751
Kern	171,920 ǂ	173,005 ǂ	176,033 ǂ	173,662 ǂ	152,889	139,904
Kings ǂ	26,287	27,662	36,896	39,183	41,799	38,750
Lake	9,588 ǂ	9,908 ǂ	10,025 ǂ	10,090	8,643	7,047
Lassen	14,215	13,957	13,966	13,564	13,105	12,663
Los Angeles	3,168,361	3,296,558	3,181,324	3,122,442	2,513,696	2,153,865
Madera ǂ	25,313	25,197	25,182	24,542	22,758	21,284
Marin ǂ	27,758	27,366	30,682	30,096	29,315	28,776
Mariposa ǂ	4,968	5,004	4,958	4,743	4,607	4,331
Mendocino ǂ	24,968	24,476	24,614	23,183	22,442	19,565
Merced	34,472	35,006	35,270	35,148	33,950	32,795 ǂ
Modoc ǂ	8,355	9,546	10,040	9,364	8,536	7,742
Mono ǂ	3,036	3,293	3,234	3,517	3,588	3,776
Monterey	48,771	50,116	55,435	55,732	54,386	51,241
Napa ǂ	22,332	21,726	21,869	21,652	21,275	20,930
Nevada	6,297	5,842	5,771	5,698	5,728	6,097 ǂ

Orange	175,820	173,992	177,457	158,076	151,052	133,742
Placer	20,092	20,241	20,371	20,244	19,953	19,725
Plumas	13,002‡	12,073	11,171	9,843	8,167	7,826
Riverside	54,357	62,355	60,579	59,938	53,001	47,792
Sacramento	138,814‡	137,296‡	138,980‡	138,341‡	137,077‡	114,521
San Benito	13,278	13,586	13,687	13,521	12,960	12,728
San Bernardino	78,576‡	83,255	84,934	84,438	82,393	66,903
San Diego	125,653	235,986	235,095	202,129	171,546	147,354
San Francisco	††	††	††	††	††	††
San Joaquin	106,524	105,571	104,808	103,193	101,189	81,261
San Luis Obispo	32,692	32,050	33,548	33,244	33,078	32,350
San Mateo‡	46,417	46,973	49,616	50,428	50,772	49,312
Santa Barbara	72,081	78,721	88,109	85,799‡	81,530	77,934‡
Santa Clara	116,727	119,129	121,249	121,818	119,208	115,412
Santa Cruz‡	23,942	24,410	24,997	24,628	24,514	23,848
Shasta	14,789	14,700	14,511	14,327	13,882	13,420
Sierra	2,350	2,332	2,319	2,268	2,263	2,521‡
Siskiyou‡	21,812	21,754	21,476	20,816	20,029	17,784
Solano	32,392	32,605	33,110	32,881	32,121	31,490
Sonoma	46,774	46,222	45,740	45,153	43,579	39,221‡
Stanislaus	56,221	55,741	56,759	55,966	53,918	42,752
Sutter‡	18,696	18,334	18,417	18,267	17,547	15,524
Tehama	19,008	18,925	18,850	18,307	15,222	13,706
Trinity	3,233	3,207	3,173	3,134	2,885	2,757
Tulare	68,614	70,205	69,437	67,413	60,763	51,969‡
Tuolumne‡	8,623	8,525	8,241	8,487	7,924	7,491
Ventura	88,003	94,556	94,985	92,734	69,657	65,367
Yolo	27,581‡	27,732‡	27,621‡	27,449‡	26,650‡	26,006
Yuba	14,770	14,731	14,711	14,375	14,122	12,191

‡Data copied from Reports of State Board of Equalization.

††All incorporated.

Source of data:

Collected by C.W.A. workers or taken from published reports.

TABLE 8

Outside Assessed Valuations of Real Estate and Personal Property, 1928 to 1932

County	1928	1929	1930	1931	1932	1933	Per cent 1932 is of total assessed
	thousands of dollars, i.e. 000 omitted						per cent
Alameda	34,203	34,608	35,797	35,590	35,055	30,341	8.1
Alpine *							
Amador ǂ	5,442	5,411	5,840	5,929	4,740		76.0
Butte ǂ	26,845	26,257	26,053	25,624	24,990		72.6
Calaveras	6,681	7,056	7,160	7,284	6,585 ǂ		95.2
Colusa	17,617	15,786	17,440	17,212	16,953	15,166	90.5
Contra Costa	54,836	54,784	57,188	57,528	52,505	47,090	56.6
Del Norte ǂ	10,006	10,296	10,279	10,307	10,213		91.8
El Dorado ǂ	9,029	9,439	9,570	9,481	9,245		87.5
Fresno ǂ	102,082	94,674	94,414	90,985	87,167		61.4
Glenn	20,865	20,181	20,026	19,225	17,081	16,702	88.4
Humboldt ǂ	39,249	38,657	38,506	37,803	36,935		69.9
Imperial ǂ	30,391	30,413	30,631	30,119	26,551		64.2
Inyo ǂ	10,064	10,106	10,302	10,793	10,129		86.0
Kern	148,871 ǂ	149,280 ǂ	151,878 ǂ	149,342 ǂ	131,391	120,812	85.9
Kings ǂ	21,811	22,579	31,602	33,901	36,736		87.9
Lake ǂ	8,903	9,203	9,311	9,353	8,058		93.2
Lassen	13,541 ǂ	13,311 ǂ	13,018	12,632	12,174	11,731	92.9
Los Angeles	404,841	458,226	461,192	433,535	344,745	296,497	13.7
Madera ǂ	21,294	21,745	21,715	21,145	19,516		85.8
Marin ǂ	12,620	12,650	13,607	12,224	11,650		39.7
Mariposa *							
Mendocino ǂ	20,770	20,179	19,639	19,035	18,441		82.2
Merced	26,801	26,773	27,186	26,554	25,942	25,279	76.4
Modoc ǂ	7,736	8,619	8,882	8,249	7,628		89.4
Mono *							
Monterey	32,852	33,294	35,286	35,319	34,151	32,910	62.8
Napa ǂ	14,576	14,268	14,184	13,968	13,842		65.1
Nevada	4,218	3,803	3,749	3,708	3,751		65.5

Orange	98,394	97,708	100,613	89,575	84,658	74,395	56.0
Placer	9,562	9,605	9,586	9,539	9,426	9,578	47.2
Plumas		7,722	7,814	6,873	5,777	5,575	70.7
Riverside	28,212	30,814	31,072	30,899	27,369	24,686	51.6
Sacramento ‡	47,351 ‡	46,265 ‡	46,985 ‡	46,597 ‡	45,601 ‡	38,598	33.3
San Benito ‡	11,785 ‡	11,761 ‡	11,857 ‡	11,675 ‡	11,026 ‡	10,669	85.1
San Bernardino	40,133	41,676	42,269	41,817	41,228	33,678	50.0
San Diego	21,033	45,045	44,907	39,152	33,946	31,739	19.8
San Francisco ††	††	††	††	††	††	††	
San Joaquin	57,781 ‡	56,945 ‡	55,023	55,881	55,038 ‡	41,606	54.4
San Luis Obispo	26,652 ‡	27,372 ‡	27,042	26,713	26,558	25,977	80.3
San Mateo ‡	17,105	17,836	17,020	17,398	17,229		33.8
Santa Barbara	38,768	45,669	53,126	50,475 ‡	46,173		56.6
Santa Clara	53,001	53,508	54,256	53,890	53,023	50,824	44.5
Santa Cruz ‡	11,853	12,215	12,532	12,327	12,358		50.4
Shasta	12,151	12,078	11,818	11,794	11,397	11,019	82.1
Sierra	2,118	2,096	2,081	2,018	2,015		89.0
Siskiyou ‡	18,438	18,314	17,956	17,378	16,743		83.6
Solano	21,901	21,985	22,399	22,218	21,677	21,235	67.5
Sonoma	32,113	31,409	30,872	30,459	29,235		67.1
Stanislaus	41,243	40,580	41,116	40,869	39,050	30,815	72.4
Sutter	15,391	15,023	15,098	14,701	14,882	13,393	84.8
Tehama	16,018	15,933	15,881	15,388	12,592	11,302	82.7
Trinity *							
Tulare	54,899	53,995	53,995	52,258	46,361		76.3
Tuolumne ‡	7,289	7,171	7,004	7,083	6,043		76.3
Ventura	74,031	79,102	78,509	75,812	56,197	52,370	80.7
Yolo ‡	22,976	22,872	22,676	22,453	21,788		81.8
Yuba	9,328	9,117	9,046	8,729	8,534	7,193	60.4

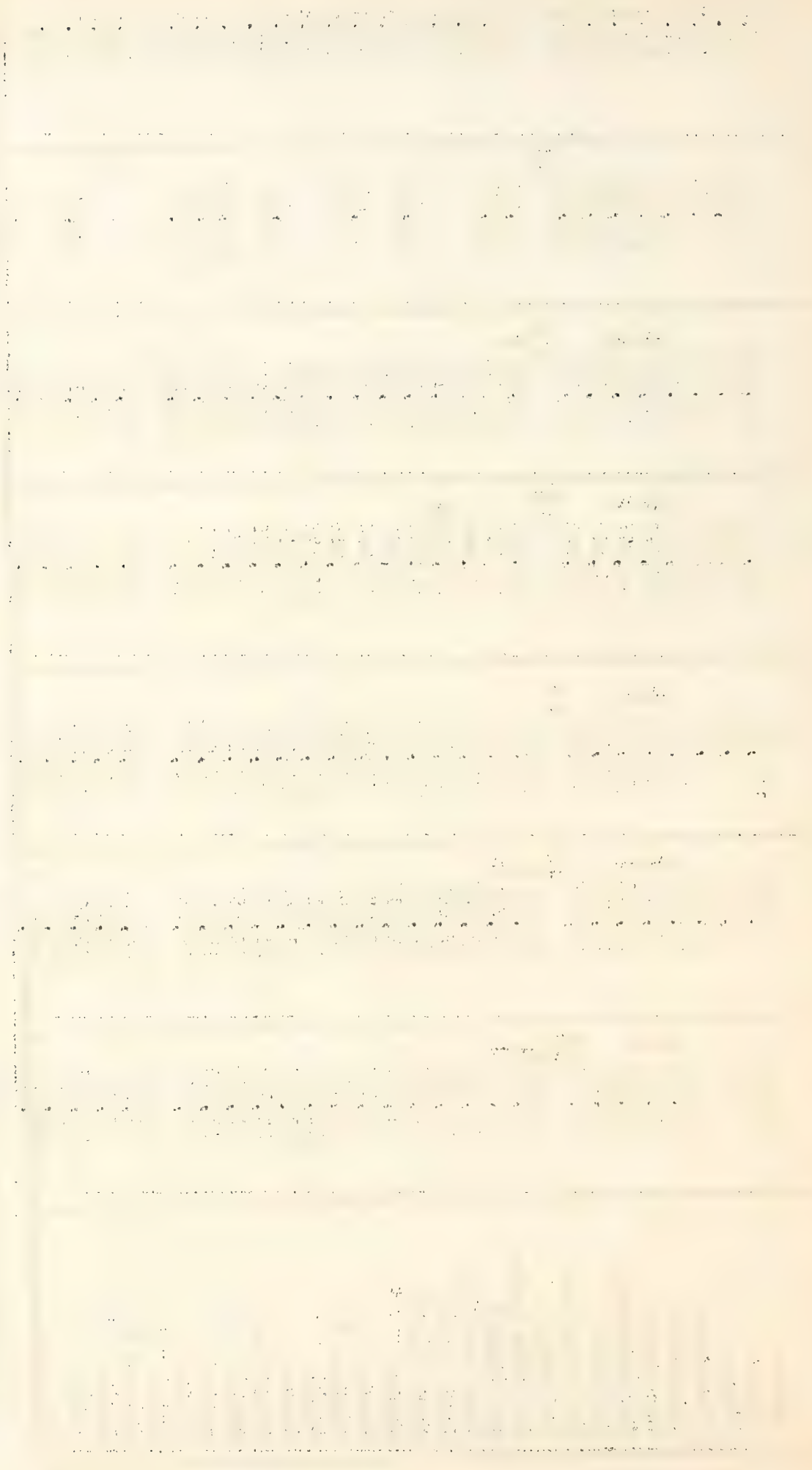
* Outside assessed valuation practically the same as total assessed valuation.

‡ Data copied from Reports of State Board of Equalization.

††All incorporated.

Source of data:

Collected by C.W.A. workers or taken from published reports.



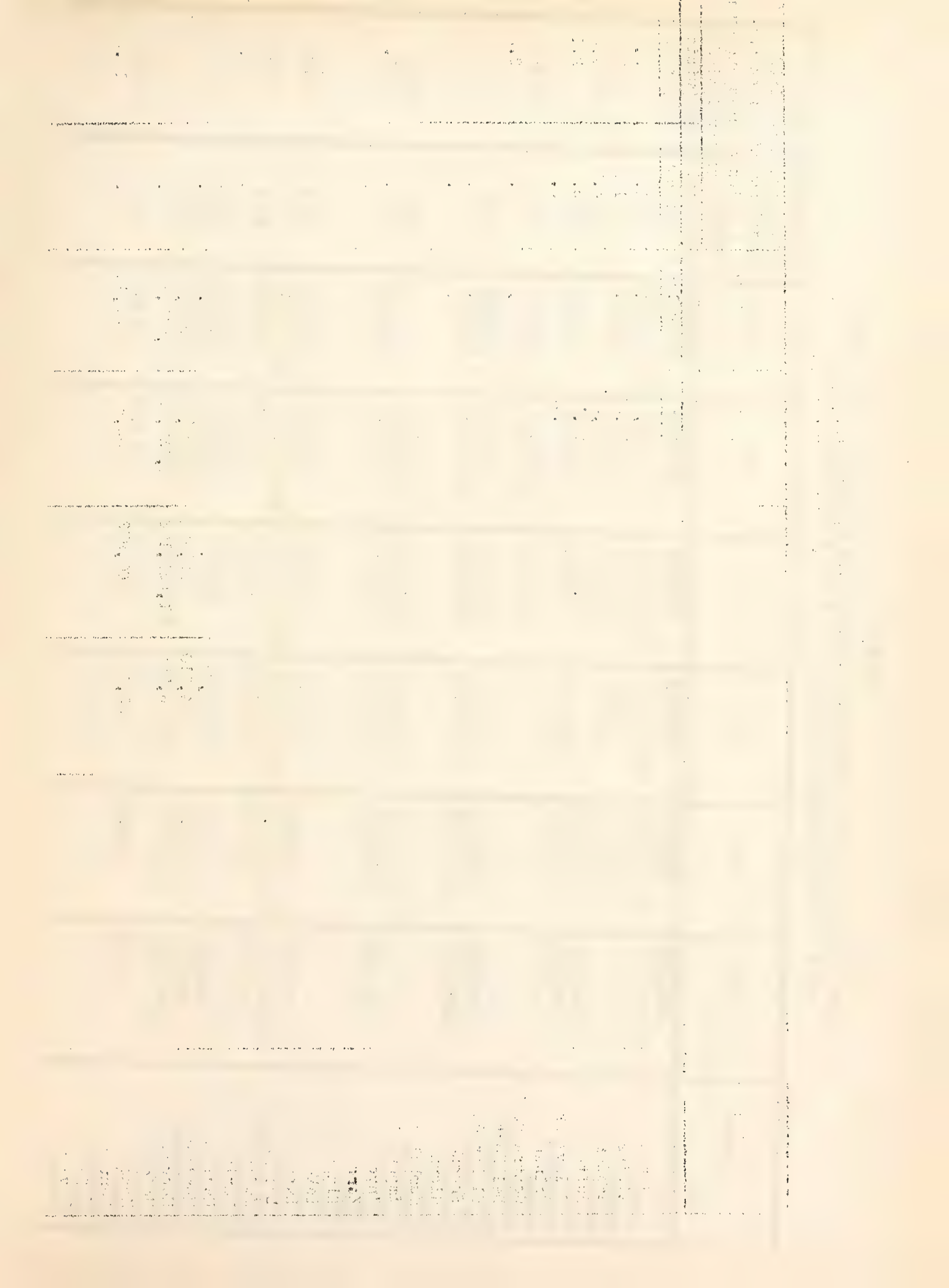


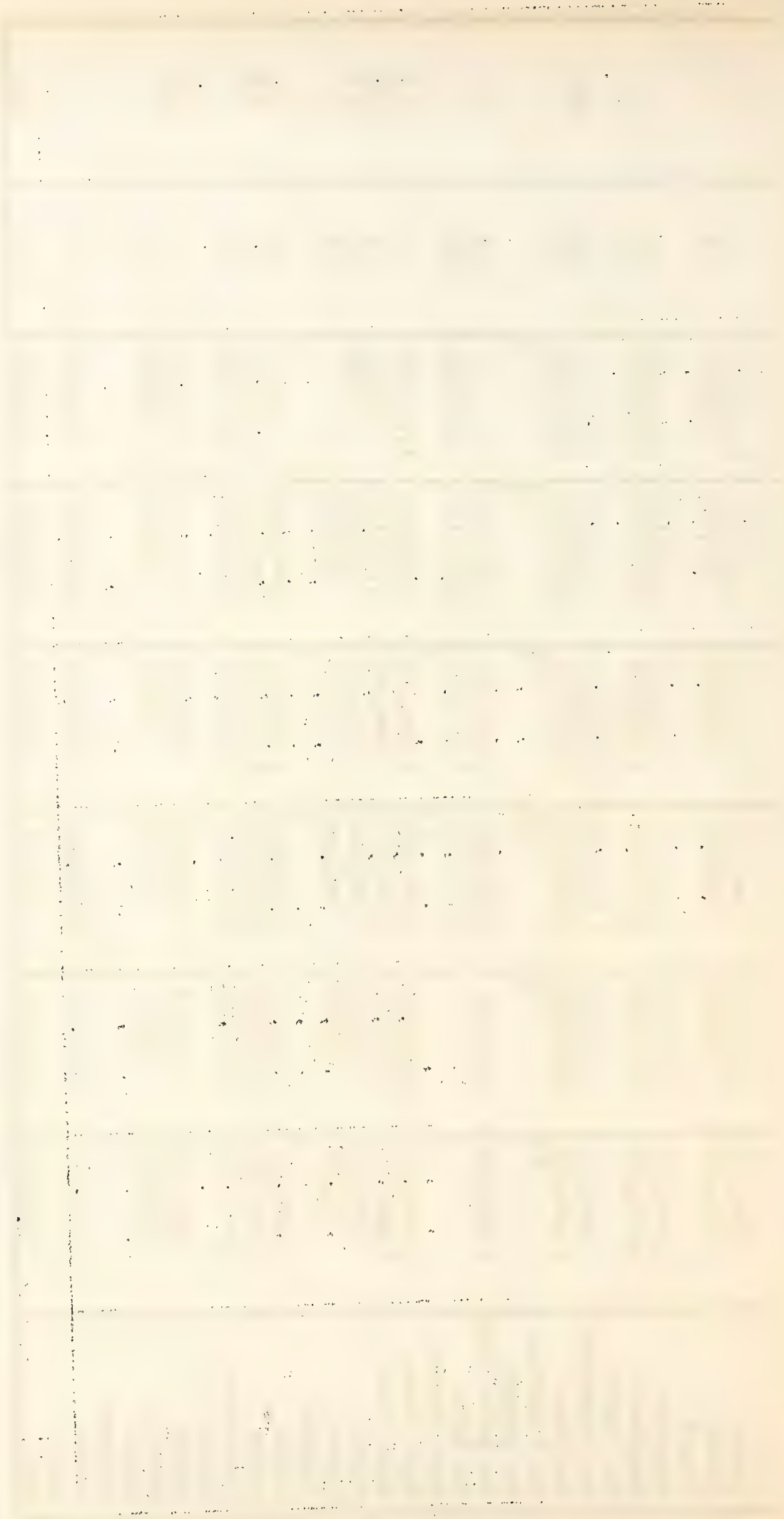
TABLE 9

Total Taxes Levied for Collection by County Tax Collector, 1928 to 1933
and Per cent Delinquent on Properties 3 Acres and Over in 1932

County	1928	1929	1930	1931	1932	1933	Percentage 1932 delinquent tax on properties 3 acres and over is of tax levied	
							Total	Outside
	dollars	dollars	dollars	dollars	dollars	dollars	per cent	per cent
Alameda	19,766,532	21,424,935	21,829,560	20,097,618	19,830,409	15,291,362	0.2	3.0
Alpine		11,523	14,068	14,000	13,006	12,404	1.2	
Amador		168,880	168,127	152,677	138,567	83,495	3.2	4.0
Butte	1,585,153	1,453,674		1,429,428	1,237,171		8.5	12.1
Calaveras	267,039	266,422	262,400	279,195	230,482	147,826	8.7	
Colusa								
Contra Costa				3,597,375	3,307,513	2,486,298	1.4	2.5
Del Norte								
El Dorado	309,567	262,448	306,055	295,504	238,177	164,992	18.4	
Fresno	6,639,330	6,447,841	6,629,455	6,206,917	5,580,433	4,190,478	5.1	
Glenn								
Humboldt								
Imperial		1,784,250	1,830,937	1,934,097	1,907,697		26.1	41.1
Inyo	300,375	318,800	302,811	295,154	294,520	198,743	0.8	0.8
Kern								
Kings								
Lake								
Lassen	575,731	509,598	513,727	500,667	465,888	342,798	22.9	25.8
Los Angeles	123,561,868	134,600,890	129,319,667	127,258,895	103,187,459	86,769,514	0.6	
Madera	647,569	665,155	693,123	704,936	544,740	405,287	12.3	14.5
Marin								
Mariposa	150,470	146,302	143,624	139,665	134,767	132,921	10.4	
Mendocino	869,620	906,800	904,010	922,822	814,330	565,467	15.8	
Merced	1,637,875	1,536,732	1,618,758	1,521,106	1,432,435	1,047,737	23.1	
Modoc								
Mono	47,768	46,648	53,455	60,972	58,895	58,480	12.0	13.5
Monterey								
Napa								
Nevada								

Orange	7,242,754	7,134,666	7,599,649	6,741,962	6,355,255	4,719,793	2.5	
Placer	801,822	814,254	798,148	764,856	620,473	386,863	9.4	
Plumas								
Riverside	3,631,560	3,755,168	4,011,745	3,896,859	3,528,123	2,811,405	9.1	
Sacramento	4,662,199	4,723,481	4,711,427	4,819,842	4,463,732	3,420,432	3.0	
San Benito								
San Bernardino	4,650,979	4,780,482	4,893,418	5,218,107	4,764,304	3,100,076	6.0	13.1
San Diego	8,944,693	11,851,040	11,983,410	11,092,801	10,867,489	8,860,660	1.7	
San Francisco	††	††	††	††	††	††		
San Joaquin								
San Luis Obispo	1,489,244	1,629,141	2,143,647	2,033,351	1,550,503		5.1	
San Mateo			2,697,864	2,801,916	2,651,105	1,977,341	0.9	
Santa Barbara								
Santa Clara	5,344,722	5,405,387	5,677,589	5,790,665	5,385,235	3,940,690	1.6	4.6
Santa Cruz	1,366,241	1,354,951	1,378,372	1,389,208	1,276,191	745,700	2.1	4.8
Shasta	559,524	556,849	565,984	578,187	511,850	367,683	11.2	13.7
Sierra	74,665	83,742	68,292	75,083	101,179		5.4	
Siskiyou								
Solano	1,039,501	1,030,372	1,079,044	1,085,087	1,099,808	661,071	3.0	5.3
Sonoma	2,090,637	2,056,548	2,075,571	2,033,005	1,772,179	1,141,349	2.5	3.8
Stanislaus	1,985,570	1,926,423	1,990,864	1,780,741	1,657,896	1,200,735	11.4	
Sutter								
Tehama	691,769	662,001	675,519	604,411	470,944	337,942	16.3	21.5
Trinity	129,319	128,171	126,823	119,347	115,406	90,995	18.7	
Tulare								
Tuolumne								
Ventura	2,111,000	2,525,000	2,576,000	2,352,000	1,869,000	849,000	2.9	
Yolo								
Yuba	549,219	473,362	476,990	469,423	380,309	254,254	12.0	20.2

†† All incorporated.



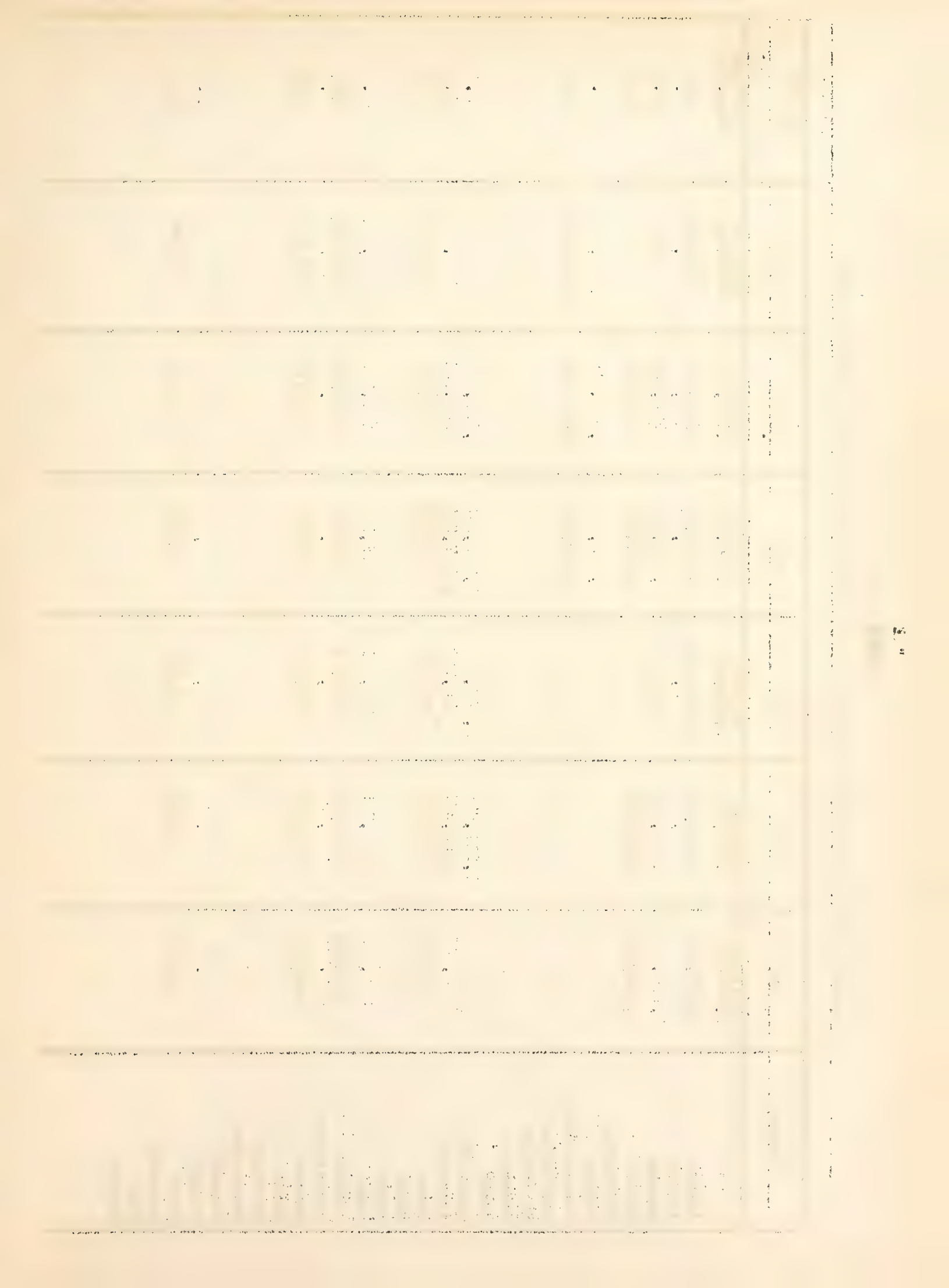


TABLE 10

Outside Taxes Levied for Collections by County Tax Collector, 1928 to 1933

County	1928	1929	1930	1931	1932	1933	Per cent 1932 is of total levied
	dollars	dollars	dollars	dollars	dollars	dollars	per cent
Alameda	1,108,153	1,240,067	1,234,180	1,156,289	1,113,887	741,496	5.6
Alpine							
Amador		133,734	135,026	122,118	110,399	64,801	79.7
Butte	1,158,249	1,053,484		1,028,005	875,633		70.8
Calaveras							
Colusa							
Contra Costa				2,095,750	1,882,019	1,462,051	56.9
Del Norte							
El Dorado							
Fresno							
Glenn							
Humboldt							
Imperial		1,211,625	1,246,711	1,277,943	1,210,427		63.4
Inyo	275,008	292,809	279,222	267,377	269,354	180,722	91.5
Kern							
Kings							
Lake							
Lassen	521,699	459,795	462,401	448,164	414,169	299,681	88.9
Los Angeles							
Madera	548,836	564,295	591,039	600,308	459,115	335,216	84.3
Marin							
Mariposa							
Mendocino							
Merced							
Modoc							
Mono	41,023	42,328	46,992	53,809	52,544	52,780	89.2
Monterey							
Napa							
Nevada							

Orange							
Placer							
Plumas							
Riverside							
Sacramento							
San Benito							
San Bernardino	2,171,543	2,201,774	2,248,167	2,389,731	2,173,077	1,336,969	45.6
San Diego							
San Francisco	††	††	††	††	††	††	
San Joaquin							
San Luis Obispo							
San Mateo							
Santa Barbara							
Santa Clara	2,008,707	2,011,025	2,138,506	2,126,490	1,885,499	1,254,729	35.0
Santa Cruz	606,967	601,207	603,109	608,196	557,971	388,574	43.7
Shasta	462,633	462,173	468,222	480,714	418,327	300,250	81.7
Sierra							
Siskiyou							
Solano	674,181	665,404	701,478	712,667	630,968	428,380	57.4
Sonoma	1,450,354	1,411,052	1,417,490	1,384,333	1,160,916	732,480	65.5
Stanislaus							
Sutter							
Tehama	556,610	533,757	545,225	484,871	357,551	255,939	75.9
Trinity							
Tulare							
Tuolumne							
Ventura							
Yolo							
Yuba	352,321	299,222	299,578	291,149	225,310	148,132	59.2

†† All incorporated.

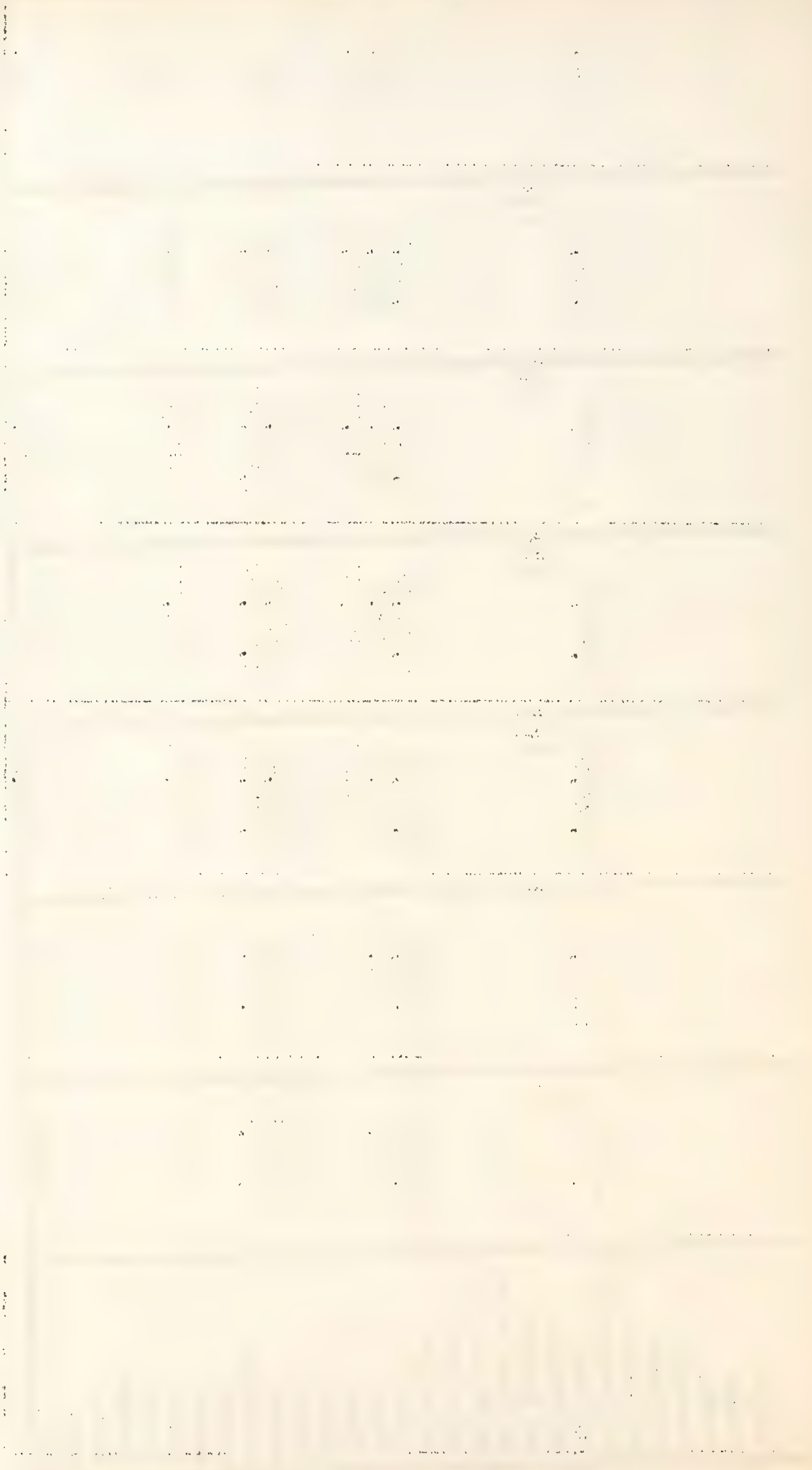


TABLE 11

Total Delinquencies of Current Taxes not Collected by County Tax Collector, 1928 to 1933
(Interest, penalties, and costs excluded in most cases)

County	1928	1929	1930	1931	1932	1933 *	Percentage 1932 is of total tax levied
	dollars	dollars	dollars	dollars	dollars	dollars	per cent
Alameda	551,710	768,837	1,380,790	1,306,457	1,843,320	985,796	9.3
Alpine	21	18	57	105	178	128	1.4
Amador		7,973	3,528	2,963	19,684	4,704	14.2
Butte	38,516	43,931	58,529	126,334	230,085	86,518	18.6
Calaveras	16,398	12,719	13,343	21,174	33,766	12,647	14.6
Colusa	31,651	34,419	38,965	78,011	141,932		
Contra Costa	130,043	118,613	134,902	206,346	228,049	130,000	6.9
Del Norte	3,823	5,876	32,198	122,012	101,261		
El Dorado	5,070	4,827	5,916	8,585	27,646	19,560	11.6
Fresno	272,752	257,651	359,171	491,415	632,462	460,953	11.3
Glenn	45,904	50,257	59,921	89,047	118,856	50,060	
Humboldt					141,511	53,148	
Imperial	206,084	184,472	242,710	442,296	701,879	133,481	36.8
Inyo	16,217	19,880	20,379	17,891	13,850	4,615	4.7
Kern							
Kings	48,777	68,708	78,873	102,681	107,808	35,759	
Lake	28,811	35,362	47,821	52,842	63,240		
Lassen			20,898	68,247	117,413	21,260	25.2
Los Angeles	4,422,997	6,267,350	10,273,658	12,603,129	15,498,626		15.0
Madera	31,516	32,125	43,444	70,041	78,932	38,528	14.5
Marin							
Mariposa	5,044	9,227	5,050	11,309	20,679		15.3
Mendocino					148,835	51,913	18.3
Merced	81,894	76,837	129,501	218,121	344,131	113,739	24.0
Modoc					57,187		
Mono	1,667	7,569	8,665	12,920	9,104	5,507	15.5
Monterey	23,804	27,005	53,503	94,365	127,059	65,708	
Napa	5,439	11,932	13,809	23,536	31,179	14,048	

Nevada	9,816	14,397	16,910	20,583	23,209	16,875	
Orange	123,499	138,265	285,755	518,250	808,451	460,454	12.7
Placer	43,455	43,986	56,492	98,814	128,711	50,165	20.7
Plumas							
Riverside	340,694	397,487	528,217	711,293	785,301	587,060	22.3
Sacramento	116,681	139,030	184,854	349,213	642,295	309,544	14.4
San Benito	3,397	3,026	5,769	7,323	10,400		
San Bernardino	152,252	217,610	275,462	600,106	827,196		17.4
San Diego	580,869	1,240,510	1,458,655	2,221,043	2,920,482		26.9
San Francisco††							
San Joaquin	132,733	99,543	131,200	183,772	444,267	209,353	
San Luis Obispo	57,952	141,536	448,120	536,963	363,961		23.5
San Mateo	90,324	96,524	138,097	218,752	259,577	137,319	9.8
Santa Barbara	54,589	26,292	59,973	159,195	183,941	134,697	
Santa Clara	148,319	147,851	209,779	290,857	376,714	168,680	7.0
Santa Cruz	30,974	40,478	51,172	81,631	114,502	52,407	9.0
Shasta	13,180	16,336	16,163	39,541	57,386	17,662	11.2
Sierra	7,478	6,143	8,142	9,871	16,296	14,112	16.1
Siskiyou							
Solano	14,216	12,134	21,835	54,260	73,914	36,487	6.7
Sonoma	30,589	35,764	46,805	80,028	92,347	40,382	5.2
Stanislaus	69,536	69,878	97,966	132,535	235,577	31,901	14.2
Sutter	24,630	26,591	56,828	88,128	131,131	74,420	
Tehama	18,226	19,386	44,121	61,299	83,851		17.8
Trinity	15,996	13,394	15,287	21,344	29,454	12,072	25.5
Tulare	116,432	199,948	273,364	347,372	468,221		
Tuolumne	18,373	18,412	32,458	34,373	103,013	55,821	
Ventura	67,000	95,000	111,000	154,000	145,000	99,000	7.8
Yolo					135,296		
Yuba	31,487	27,987	32,489	35,567	58,656	19,761	15.4

* 1933 data represent the delinquencies of the first installment of taxes only.

†† All incorporated.

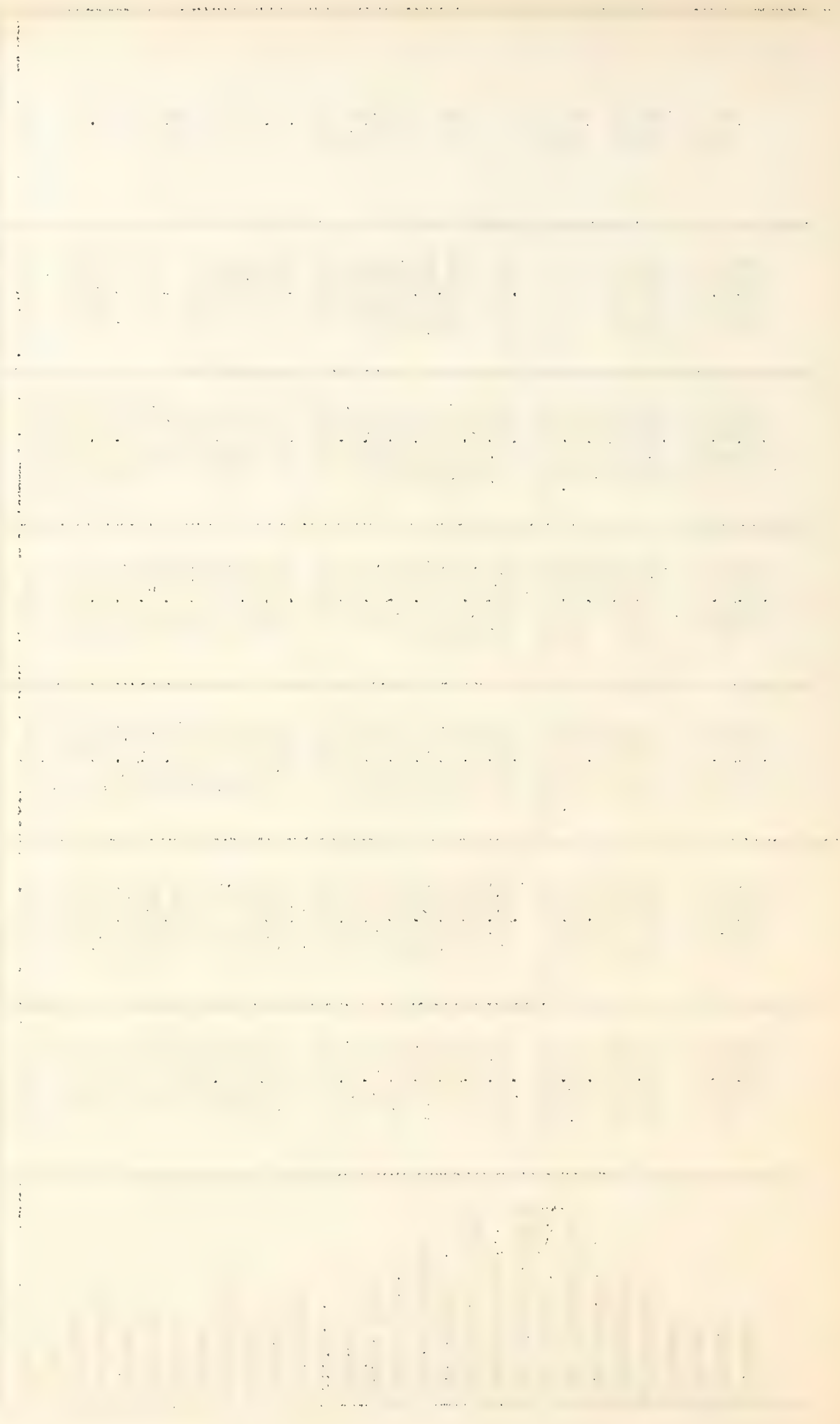


TABLE 12

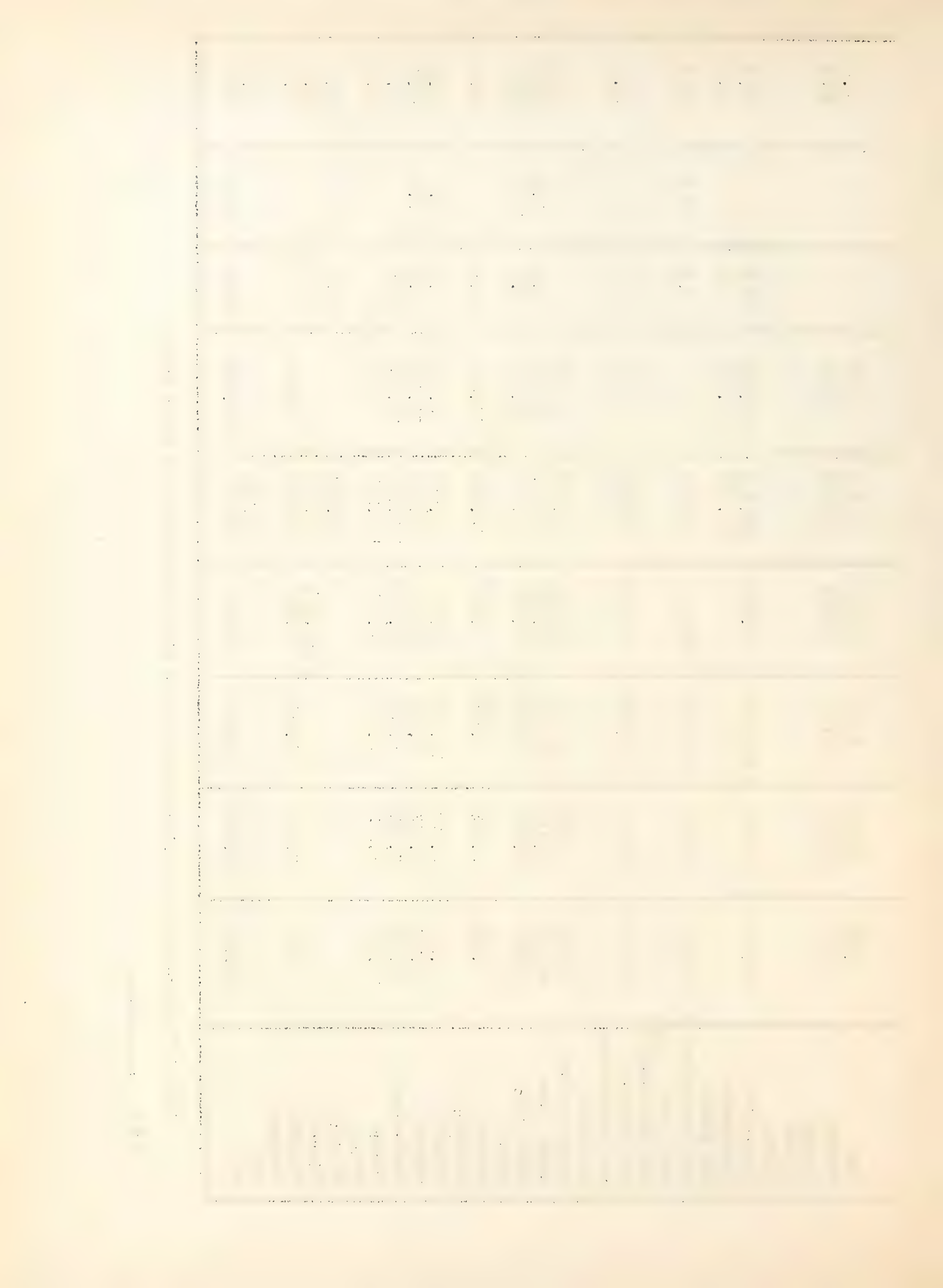
Outside Delinquencies of Current Outside Taxes not Collected by County Tax Collector, 1928 to 1933
(Interest, penalties, and costs excluded in most cases)

County	1928	1929	1930	1931	1932	1933*	Per cent 1932 is of		
							Taxes levied		Total delinquency
							Total	Outside	
	dollars	dollars	dollars	dollars	dollars	dollars	per cent		per cent
Alameda	17,758	20,137	46,568	46,101	84,926	45,715	4.3	7.6	4.6
Alpine									
Amador		7,501	3,099	2,375	19,196	4,118	13.9	17.4	97.5
Butte	26,421	29,165	34,750	82,884	151,445		12.2	17.3	65.8
Calaveras									
Colusa	16,851	18,535	22,995	45,808	80,589				56.8
Contra Costa	71,579	49,489	55,291	79,992	129,167	74,308	3.9	6.9	56.6
Del Norte		5,215			95,547				94.4
El Dorado									
Fresno									
Glenn	42,834	45,341	52,983	81,589	107,419				90.4
Humboldt					120,296	40,938			85.0
Imperial	154,823	136,399	186,526	315,733	493,193	90,118	25.9	40.7	70.3
Inyo	15,341	18,856	18,943	17,389	13,606	4,511	4.6	5.1	98.2
Kern									
Kings	42,885	60,420	69,654	87,071	90,651	27,449			84.1
Lake	27,887	34,517	46,070	50,895	60,460	26,556			95.6
Lassen			20,437	67,149	114,904	19,344	25.7	27.7	97.9
Los Angeles									
Madera	21,996	20,639	34,577	56,553	65,383	32,025	12.0	14.2	82.8
Marin									
Mariposa									
Mendocino					132,977	43,158	16.3		89.3
Merced					318,817		22.3		92.6
Modoc					43,144				75.4
Mono	948	5,198	5,974	9,785	5,630	2,871	9.6	10.7	61.8
Monterey	14,608	14,373	32,081	51,395	63,655	32,849			50.1

Napa	4,988	8,823	9,346	14,342	23,846	11,000			76.5
Nevada	7,597	11,524	13,785	16,628	19,813	7,994			85.4
Orange									
Placer									
Plumas									
Riverside	210,029	244,244	326,493	444,055	488,345	357,253	13.8		62.2
Sacramento					259,983	110,028	5.8		40.5
San Benito									
San Bernardino	99,497	133,487	155,531	320,124	410,327		8.6	18.9	49.6
San Diego									
San Francisco ††									
San Joaquin	87,192	61,275	72,383	75,183	208,567	75,144			46.9
San Luis Obispo									
San Mateo									
Santa Barbara	33,807	12,060	35,969	91,364	91,123	64,969			49.5
Santa Clara	64,188	57,162	79,772	127,383	140,721	50,937	2.6	7.5	37.4
Santa Cruz	15,847	23,441	29,719	45,427	72,547	24,376	5.7	13.0	63.4
Shasta									
Sierra	7,268	5,663	7,888	9,316	15,480	11,377	15.3		95.0
Siskiyou									
Solano	8,902	5,276	10,271	30,702	50,836	25,666	4.6	8.1	68.8
Sonoma	24,277	30,063	40,277	65,536	74,176	31,532	4.2	6.4	80.3
Stanislaus	52,485	53,728	75,952	102,269	187,220	26,945	11.3		79.5
Sutter	22,779	23,942	53,344	83,347	125,247	71,817			95.5
Tehama									
Trinity					26,646		23.1		90.5
Tulare				289,221	389,309				83.1
Tuolumne	17,492	17,701	31,587	31,816	98,029	53,429			95.2
Ventura									
Yolo					114,291				84.5
Yuba	25,805	23,259	26,697	32,372	48,727	15,151	12.8	21.6	83.1

* 1933 data represent the delinquencies of the first installment of taxes only.

†† All incorporated.



TAX DEEDS AND/OR FIVE-YEAR DELINQUENCIES

Farm Finance Form No.2(see sample attached) called for a record of each tax sale and tax deed made during the last six years. A tax sale in California of taxes levied to be collected by the County Tax Collector is primarily a process of rubber stamping "Sold to the State" on the books after taxes have become delinquent. The law provides that when a property has been delinquent for five years a deed to the state will have been made out. Under the moratorium all property deeded to the state, unless resold to individuals, might be redeemed by paying current taxes and a percentage of back taxes, all penalties and interest being waived. Because of this fact many counties did not make any tax deeds in 1933. Properties deeded in 1928 were for taxes delinquent in 1922 or 1923.

After property is deeded to the state some counties take it off the tax rolls while others keep it on and show it as delinquent each year. Tax deeds are usually made to show a consideration equal to the first delinquency without any penalties or interest. Apparently some counties included taxes and penalties in the amounts shown as consideration and on some of the cards deeds to the state were shown as involving a consideration equal to the sum of taxes for the five years. In so far as possible, these differences were all reduced to a comparable basis for the tabulations shown in table 13.

Because of the fact that many counties did not make tax deeds and that under the "moratorium" property deeded to the state for taxes could be redeemed, it was thought advisable to treat all tax delinquency cards showing five full years of tax delinquency as if they were deeded, and to tabulate them along with the tax deeds. Some of these properties actually had been deeded to the state many years ago but are carried on the assessment rolls and shown as tax delinquent each year. One card, for example, stated that the property had been deeded to the state in 1911. In most cases there was no way of determining this point. All Form 1 cards were therefore treated as deeded or subject to deeding for taxes in 1933.

Forms 1 and 2 were matched wherever this was possible, the purpose being to avoid duplication in table 13. All five-year delinquencies included in table 13 are also included in tables 1 to 12 on delinquencies except in columns 7 and 8 of table 3 and the last two columns of table 6, as explained on page 5.

In several of the counties there was not time to complete the data on tax deeds and in a few cases the cards were improperly filled out and therefore not tabulated.

Tax deeds are also made to special districts for delinquency of district taxes. The period varies but is usually after taxes have been delinquent for three years. The districts are not required to take deeds and some carry the property on the books as delinquent for years without taking a deed to it.

Sometimes two tax deeds are made for the same piece of property, one to the state for delinquent county taxes and one to the district for delinquent district taxes. The legal status of such deeds has not been investigated as part of this project. Sometimes property is first deeded to a district and later deeded by the district to the state.

Some districts took a blanket deed covering all properties delinquent three years or more. The number of tax deeds given to districts, therefore, does not correspond to the number of properties deeded.

Since time did not permit the making of cards for each piece of property delinquent, or deeded for special district taxes, this part of the data is rather incomplete.

Table 13 gives the county summaries for property deeded to the state and properties shown as delinquent every year, 1928 to 1933, on the Form 1 cards. The data collected on tax deeds to districts may be compiled and published later along with the data on delinquencies in special districts that collect their own taxes or assessments.

TABLE 13

Number, Acreage, Amount of First Delinquency and Redemption or Purchase of Properties 3 Acres and Over Delinquent Five Years and Deeded or Subject to Deed for Taxes, 1928 to 1933

County	1928				1929				1930			
	No. of properties	Total acreage	Amount of first delinquency ₱	No. of private redemptions or purchases	No. of properties	Total acreage	Amount of first delinquency ₱	No. of private redemptions or purchases	No. of properties	Total acreage	Amount of first delinquency ₱	No. of private redemptions or purchases
Alameda	*	*	*	*	*	*	*	*	*	*	*	*
Alpine	*	*	*	*	*	*	*	*	1	112	11	1
Amador	4	157	60	2	7	305	131	1	4	440	160	1
Butte ‖												
Calaveras	3	84	93		1	80	15		1	80	15	1
Colusa	10	5,435	4,413	1	8	1,572	1,005		12	8,399	7,144	
Contra Costa	*	*	*	*	*	*	*	*	*	*	*	*
Del Norte	2	320	87		*	*	*	*	1	160	59	
El Dorado	1	15	3	1	*	*	*	*	3	360	32	
Fresno	58	5,336	3,211	47	57	5,097	3,777	56	47	2,018	1,613	39
Glenn	9	918	1,046	1	8	407	619	5	11	301	434	1
Humboldt	*	*	*	*	6	571	43		8	680	77	
Imperial ♂												
Inyo	5	1,252	239	2	7	1,485	230	3	2	40	5	1
Kern	26	3,746	721	24	28	3,039	127	21	48	4,288	262	29
Kings	2	40	67		3	420	273	1	4	271	233	
Lake	7	591	89		8	310	48	5	5	391	46	2
Lassen	9	893	91		32	6,606	1,058		30	3,978	522	
Los Angeles ‖												
Madera	8	467	224	8	10	1,157	693	6	3	65	109	3
Marin	*	*	*	*	2	26	206	2	6	498	226	1
Mariposa	3	333	43	3	1	320	29	1	2	589	349	2
Mendocino	*	*	*	*	*	*	*	*	*	*	*	*
Merced	9	336	343	4	22	2,970	1,492	6	14	856	368	7
Modoc	3	1,360	77		5	831	38		7	1,610	118	1
Mono ♂												
Monterey	3	189	196	3	3	400	41	2	5	860	112	4

Napa	*	*	*	*	2	234	35	2	1	10	4	
Nevada	2	199	40		1	78	18	1	1	40	6	
Orange	*	*	*	*	*	*	*	*	*	*	*	*
Placer	7	925	300	2	6	436	148	5	4	288	83	1
Plumas	4	749	164		1	120	43	1	2	1,911	333	
Riverside ℘												
Sacramento	2	10	17		4	55	39		2	70	40	
San Benito	*	*	*	*	1	176	69	1	*	*	*	*
San Bernardino‖												
San Diego‖												
San Francisco††												
San Joaquin	4	112	155	1	9	243	1,222	7	8	432	1,459	3
San Luis Obispo	9	313	264	9	5	821	435	5	4	932	235	4
San Mateo	*	*	*	*	1	160	45	1	2	25	37	2
Santa Barbara	15	1,272	1,190	1	*	*	*	*	*	*	*	*
Santa Clara	3	311	31		4	249	87	2	3	249	31	2
Santa Cruz	2	368	164		*	*	*	*	*	*	*	*
Shasta	133	14,667	1,936		58	5,924	2,158		19	2,506	560	
Sierra	*	*	*	*	*	*	*	*	3	520	97	
Siskiyou ℘												
Solano	1	5	5	1	22	106	97	21	2	25	6	2
Sonoma	7	585	132		1	5	12		4	140	83	
Stanislaus‖												
Sutter	1	9	10		1	10	23	1	1	5	8	1
Tehama	21	2,036	110	14	15	672	121	13	25	2,014	324	21
Trinity	11	1,707	319		1	419	72	1	5	1,280	202	1
Tulare ‖												
Tuolumne	5	467	895		1	88	618		2	160	20	
Ventura	*	*	*	*	*	*	*	*	*	*	*	*
Yolo	1	29	89		1	240	68		*	*	*	*
Yuba	1	632	716	1	3	216	195	2	4	621	381	2
Totals	391	45,868	17,540	125	345	35,848	15,330	172	306	37,224	15,804	132

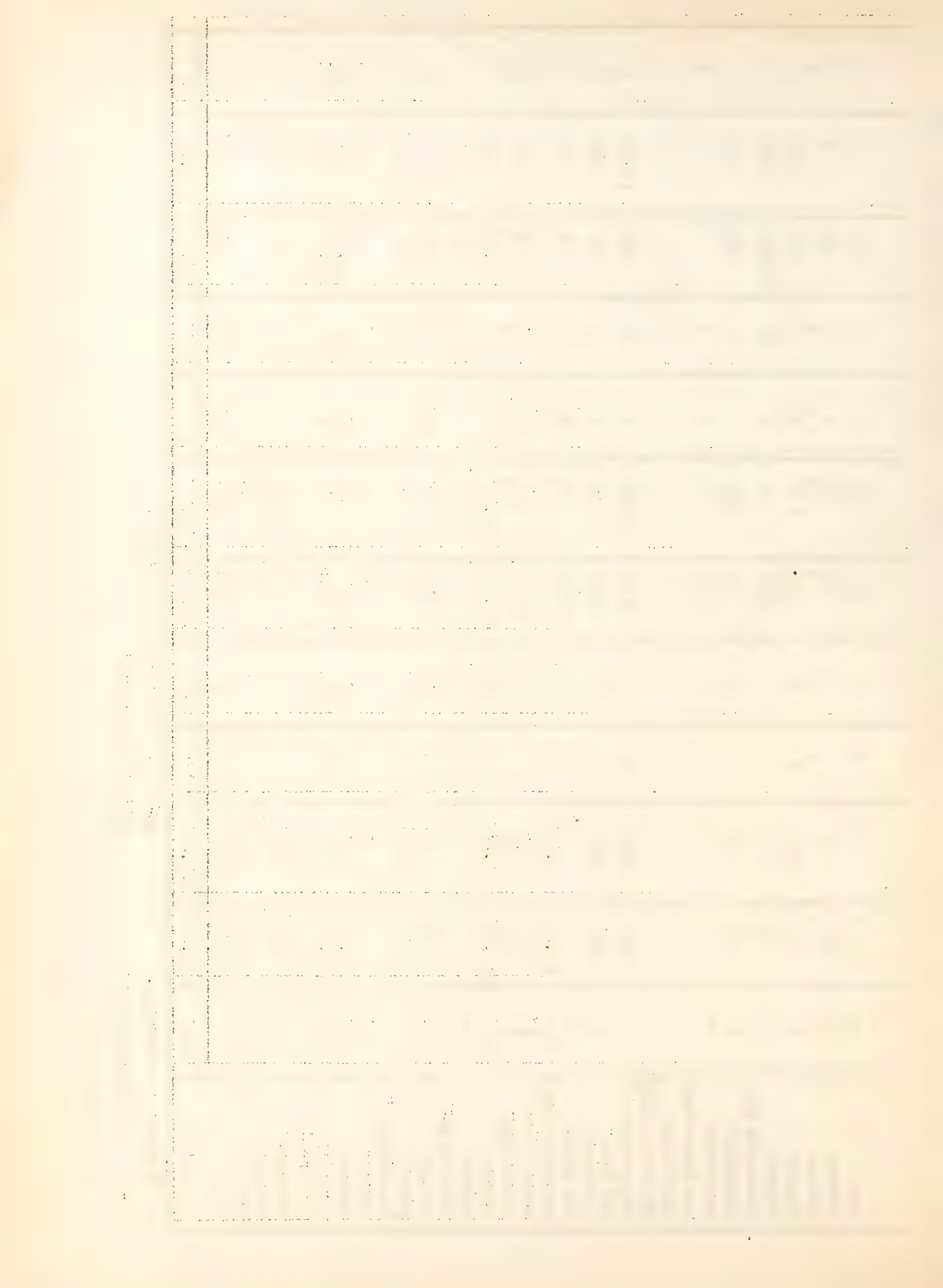
℔ Partly estimated.

℘ No cards made for tax deeds.

* No tax deeds given.

†† All incorporated.

‖ Not tabulated.



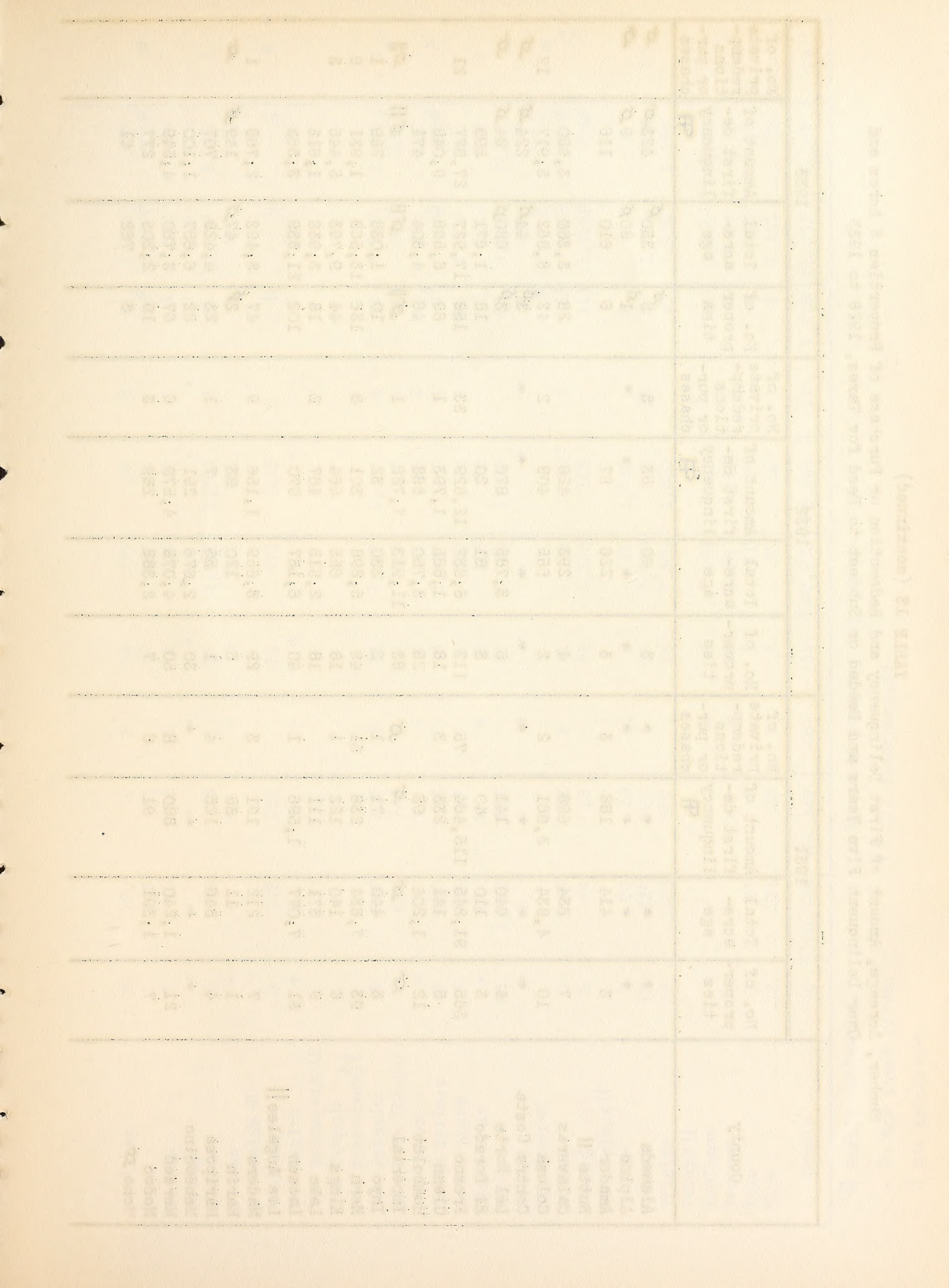


TABLE 13 (continued)

Number, Acreage, Amount of First Delinquency and Redemption or Purchase of Properties 3 Acres and Over Delinquent Five Years and Deeded or Subject to Deed for Taxes, 1928 to 1933

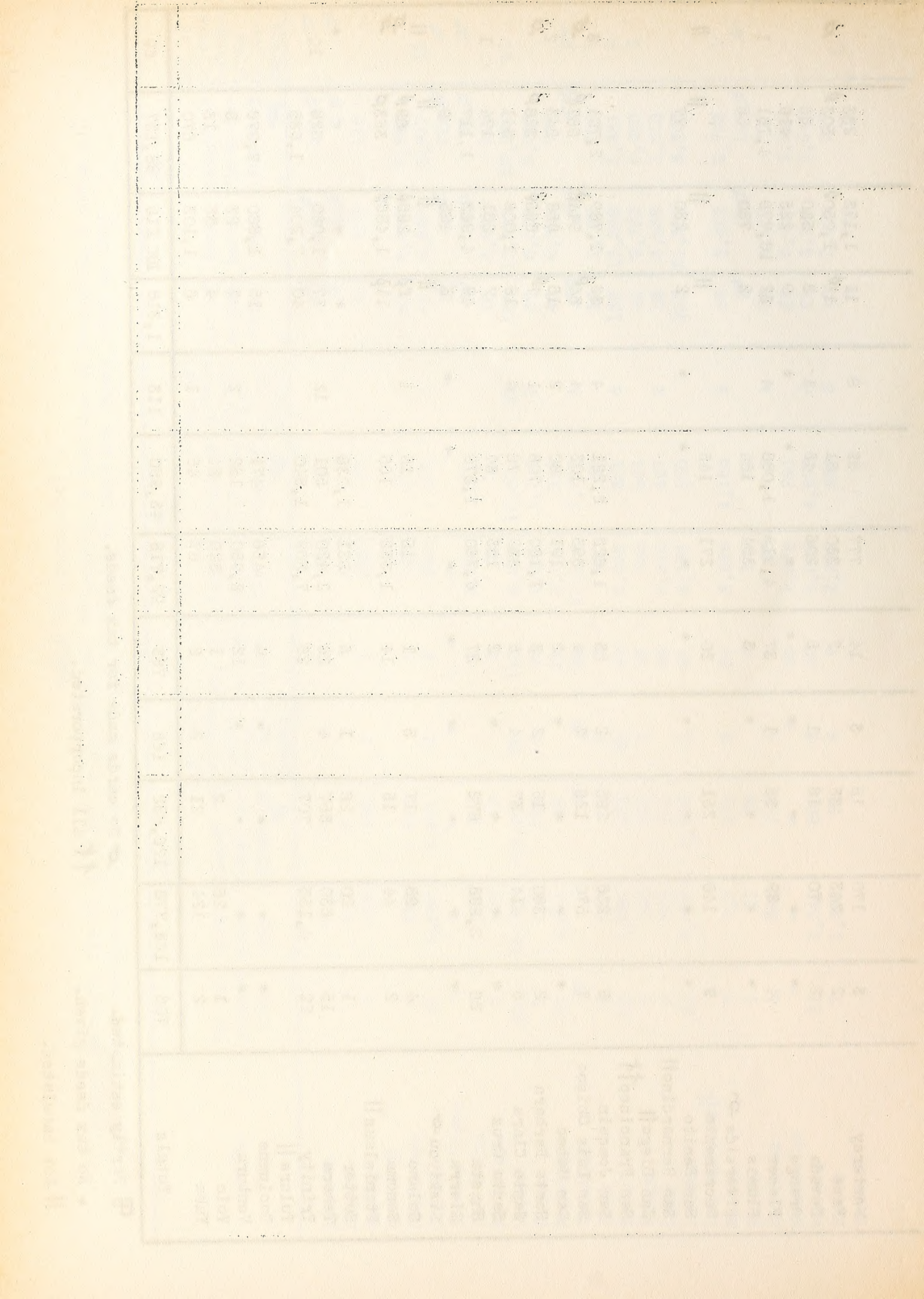
County	1931				1932				1933			
	No. of properties	Total acreage	Amount of first delinquency ¶	No. of private redemptions or purchases	No. of properties	Total acreage	Amount of first delinquency ¶	No. of private redemptions or purchases	No. of properties	Total acreage	Amount of first delinquency ¶	No. of private redemptions or purchases
Alameda	*	*	*	*	3	40	53	3	5	350	423	
Alpine	*	*	*	*	*	*	*	*	1	80	9	
Amador	3	414	188	3	3	226	67		6	610	116	
Butte ‖												
Calaveras	7	634	698		4	293	426		28	3,330	3,980	
Colusa	10	4,834	3,661	2	2	555	408	2	42	8,862	5,917	12
Contra Costa	*	*	*	*	*	*	*	*	3	44	224	
Del Norte	4	640	141		5	3,785	876		3	680	84	
El Dorado	3	110	40		3	81	20		18	1,671	598	
Fresno	365	91,245	115,464	75	112	8,837	12,829	33	158	17,937	27,977	21
Glenn	5	141	233	3	18	1,865	1,793	1	69	6,598	9,048	
Humboldt	12	1,204	93		25	3,750	568		46	4,304	471	
Imperial					83	11,913	7,722	1	‖	‖	‖	‖
Inyo	3	440	71	1	2	330	32		10	1,038	289	1
Kern	93	7,634	238	31	49	5,898	301	8	136	13,568	1,931	9
Kings	6	140	122	1	18	655	564		44	9,793	5,445	3
Lake	9	371	111		18	2,515	467	2	18	3,938	1,613	
Lassen	31	7,077	1,596	1	40	6,137	970		102	21,339	3,363	
Los Angeles ‖												
Madera	7	212	191	3	29	3,659	1,156	9	47	3,492	2,768	1
Marin	1	11	38		5	120	93		2	47	149	
Mariposa	4	346	125	4	1	53	7	1	23	4,428	707	
Mendocino	*	*	*	*	30	2,676	291		82	6,657	1,100	
Merced	21	1,240	880	8	50	4,078	4,579	6	67	3,760	4,549	
Modoc	7	1,391	91	6	7	2,388	289	3	19	2,205	277	
Mono									3	762	61	

Monterey	3	170	18	3	14	777	89	8	11	1,173	233	
Napa	2	243	33		2	330	51		11℘	1,050℘	303℘	℘
Nevada	2	70	16	1	5	206	45	1	8	530	88	
Orange	*	*	*	*	*	*	*	*	9	225	419	
Placer	4	89	93	1	37	4,915	1,088	4	52	16,779	4,781	1
Plumas	*	*	*	*	3	304	154		2	780	55	
Riverside ℘												
Sacramento	9	148	251		20	271	145		||	||	||	||
San Benito	*	*	*	*	*	*	*	*	2	230	77	
San Bernardino||												
San Diego||												
San Francisco††												
San Joaquin	8	226	295	2	23	1,622	2,221	4	36	1,789	2,701	3
San Luis Obispo	7	570	126	7	4	393	103	4	34℘	944℘	557℘	℘
San Mateo	*	*	*	*	2	191	80	2	16	858	243	2
Santa Barbara	2	380	15	2	3	1,180	703	1	7℘	865℘	328℘	℘
Santa Clara	5	414	37	4	5	332	76	4	18	1,006	341	
Santa Cruz	*	*	*	*	2	153	34		7	261	174	1
Shasta	26	3,288	672		27	6,760	1,379		49	4,963	1,117	
Sierra	*	*	*	*	*	*	*	*	3	485	9	
Siskiyou ℘									||	||	||	||
Solano	4	98	17	3	1	15	15	1	6℘	255℘	69℘	℘
Sonoma	2	44	15		14	1,352	165		11℘	1,486℘	363℘	℘
Stanislaus||												
Sutter	1	20	26	1	6	531	1,038		*	*	*	*
Tehama	15	630	357	4	28	2,420	501	12	37	1,020	628	10
Trinity	22	4,155	707		26	7,309	1,840		40	7,204	1,585	
Tulare||												
Tuolumne	*	*	*	*	9	436	471		15	1,660	2,276	
Ventura	*	*	*	*	12	2,980	162	2	2	23	8	
Yolo	1	25	2		1	320	34		4	33	13	
Yuba	2	124	21	2	2	67	45	1	6	1,103	670	
Totals	706	128,778	126,682	168	753	92,718	43,950	113	1,318	160,215	88,137	69

¶ Partly estimated.

* No tax deeds given.

\|\| Not tabulated.

℘ No cards made for tax deeds.

†† All incorporated.